G.F

File No 52 of 19
Sl No 10

App. F. IX-4

1929.
G.F.

File No. G.F.

Serial Nos. (82)-19
(52) Sl 10.

Previous References

Later References

Reserve
19.10.

General and Revenue Secretariat.

Serial Nos. P-226 (E, K)

Part B for

SUBJECT

Food Supply. Accounts.

GENERAL AND REVENUE SECRETARIAT.

(9.7)

NOTES.

File No. 52 49

FILE HEADING.

Report on the audit of Food Supply Accounts

From

The Comptroller

No. 7154 Dated 5th April. Received 7th April. 1920.

Diary No. 3390. Enclos. Spare Copies. Serial No. 10

BRIEF ABSTRACT OF LETTER.

Forwards the audit of accounts connected with the Food Supply arrangements in the Kolar Taluk Depôt for the period ending 29. 2. 1920.

NOTES AND ORDERS.

P.9.6.

NOTES—First Sheet.

GPB—20,000—8-8-14

Serial No.

These are some of the serious irregularities noticed during audit:-

Omission to show in the Shroff's cash book the details of transactions relating to the his private ~~accounts~~ loans with which the Amildar of Molar was carrying on the food supply operations prior to the G.O. of 26.11.18. sanctioning the advances for the food supply operations.

2) The Comptroller brings to the notice of Govt certain unpleasant circumstances connected with the non production of the accounts called for by the auditor. The Amildar has made some damaging remarks against the auditor. The entire file of correspondence is submitted for information. Attention is invited to flag X which contains a brief history of the facts of the case.

3) Out of the Ragi accounts of the mund depôt a net profit of Rs 1843-9. has been utilised under orders of the Depy Comr for some private purpose (vide para 9 of the report) (Flag V). The Govt order of Govt are required approving of the Depy Comr's action.

4) The Amildar was obtaining large advances from the Shroff. Though at the close of each

Note—Contn. sheet.

R. S. III-2]

General and Revenue Secretariat.

GA File No. 82 of 1919.

Serial No.

transaction he had large balances with him.

57 1 As regards the rice Account almost all the important books as Stock Account Ledger, 1 cash book were kept in a most unsatisfactory condition with pencil entries and unattested alterations and overwritings:

2) Non ~~maintainer~~ maintenance of counterfoil receipt Books.

3) Omission to credit a sum of Rs 18 received from the Sheikdar of Vakkaleri. A Separate report from the comptroller was received here on 8.3.1920 + passed on to the Chief Secretariat for needful action. It is ascertained that the food Controller has been asked to obtain the explanations of the officers concerned and submit a report. The report is awaited. (vide Flag A.)

File brought back + put up Flag A. Linked file

4) Omission to credit in the cash book full amount of cash sales in the Talur depôt. vide statement C. Flag. Y.

5). Ledger accounts not properly maintained and no action taken for the recovery of balances outstanding against Sub-depots Page eleven of the Report) Z.

6) Leakages of Collection due to the contents of

NOTE—Contn. sheet.

3390

G. R. S. III-2]

General and Revenue Secretariat.

File No. 52 of 1919.

Serial No.

of the bags taken out for retail sales at the Taluk Depôts being very much under stated as compared with the average of the bags issued wholesale (statement II)

7) no account maintained of the receipts & disposal of bags.

6) The Comptroller suggests that with a view to minimise shortages in the contents of bags it would be convenient if the food controller, as soon as a consignment is received - arrange to weigh a few test bags in the provl Grain Depôt and notify to the consignees the average quantities per maund - .

7) The previous papers in connection with the first report of the comptroller have been brought from the Chief Secty and put up.

I

Reference is invited to para 4 of Go No. G. 10560-74. P.P 619-38. D: 12 11/19 issued on the above reports.

The para requires the Depy Comr Kolar to deal with the several irregularities noticed and also to submit to Govt a report on the result of his action thereon. It is ascertained that no report has yet been received from the D. Comr.

The delay of about a month in the submission of this Sledham been avoided.

NOTE—Contn. sheet.

3/5/1920.

Subd
Noted
24/30/4.

38/4

G. R. S. III-2]

18906 3390

General and Revenue Secretariat.

File No. 52 of 1919.

Serial No.

Reference is invited to CO of 12.11.1919 Flag. B. - The original file of papers is also put up. (I) -

In para 11 of the order the D.C. Kolar was asked to deal with the several cases of individual irregularities and submit a report of the result to govt. -

2) The Compl. advance report of 15.3.20 / 18 in regard to the irregularities connected with the Survey Rs 28 received by the Tg Shr Kolar Tg has been sent to the D.C. Kolar for ~~a~~ detailed report being sent. (Flag A).

3). The present report, which is the result of the 2nd audit, and a review of the whole account of the Kolar Tg report from the commencement may be sent to the Ch. Secty - in continuation.

It would be well to deal with the several irregularities further disclosed in after obtaining the explanation of the officers concerned and the remarks of the D.C. Kolar and the F.C.

3383 / 3/5

Flag)

Dagree 3/5/1920

3.5.20

Ch Secty)

Vide action in file

P.P. 6 of 19-20 - [illegible] -

18/4/5

18906 CHIEF SECRETARIAT II POLITICAL BRANCH 4 MAY 1920

Note—Contn. sheet.

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comm. please refer to
No. 7-15k. Encl. 4 with file of correspondence + audit report (Encls to audit report 10).

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

7

Dated, Bangalore, the 25th March 1920.

5/4/20

3390.

FROM

T.Satyaraj Chetty Esq., B.A.,

~~M.N. KRISHNA RAO, ESQ., B.A.,~~

~~Offg.~~ *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

M.N.Krishna Rao, Esq., B.A.,

Secretary to the Government of Mysore,
Financial *Department.*

SIR,

I have the honour to submit herewith the report on the audit of the accounts connected with food supply arrangements in the Kolar Taluk Depot for the period ending 29th February 1920 and to observe as follows:-

This is the second audit of the accounts of this Depot and it is for the period ending 29th February 1920. by which date the entire stock of ragi and rice received up to 31st December 1919 had been disposed of. The previous audit covered the period up to the end of June 1919; but as already stated in paras 3 to 4 of the last report, some of the -- accounts which were not produced then, were now made available; it was considered desirable to go through the whole accounts from the commencement once again, with special reference to the item of Rs.600/- referred to in para 4 of the Special Officer's report.

2. Even before the issue of the Government Order of the 25th November 1918 sanctioning advances for purchase

and

and sale of foodstuffs in the State, the Amildar, Mr.Lingopanth Badami, had commenced these operations with the aid of private loans, viz., Rs.2,000/- from Mr.Mustafa, a merchant of Kolar, and Rs.600/- from Mr.Srinivasachar, the Honorary President, Kolar Town Municipality, on 20th November 1918, and advanced the marginally noted ~~xxxxxxxx~~ amounts

Settihalli Ramegouda	Rs.1.000/-
Channapur Patel	50
Kamadenahalli Patel	500
Beeramanhalli Patel	200
Ankatahalli Patel	400
Shillingere Patel	300
Iragasandra Patel	150
Total	2,600

to some of the Patels in the Taluk for supplying ragi. Practically, the whole amount was advanced before the close of the month. The sale proceeds realised and the payments made out of such realisations were shown separately in the Shroff's Cash Book, PartII. But neither of the two loans nor the advances made out of them by the Amildar direct found entry in this Shroff's Cash Book. In addition to this Cash Book, the Amildar had maintained a separate Note Book, probably for his personal information, in which only some of the transactions had been noted, and this Note Book was not made available either to the Auditor or the Special Officer. (vide paras 2 of the Special Officer's report) The Shroff's Cash Book and the ~~as called private~~ account of the Amildar, since obtained from the Deputy Commissioner, are submitted herewith for the information of Government. The omission of Rs.600/- received from Mr.Srinivasachar in the Shroff's Cash Book and the excess of Rs.56-14-4 reported by Mr.Subbarayappa as excess cash found during his examination on 22-3-1919 are explained in detail in paras 6 and 10 of the report.

3. In paras 9 of his report, the Special Officer brings to notice certain unpleasant circumstances connected with the

the non-production of the accounts called for by the Auditor in respect of which I had also to address the Deputy Commi-Commissioner (vide my letter No.F.70 dated 21-3-1919 to the Deputy Commissioner, No.10., in the file sent herewith) and I must observe that the Amildar's attitude in this matter is objectionable. The entire file of correspondence connected with the case received from the Deputy Commissioner,Kolar, with his letter No.R.H.C. 315 dated 8th March 1920 is herewith submitted for the information of Government.

4. Coming now to the question of accounts, the following points deserve notice:-

(1) 330 bags of ragi costing Rs.1,950/- were supplied to the Municipal Depot, for sale to the town people at the rate charged for issues to the public from the Taluk Depot. The Municipal Depot realised Rs.1,982-8-6 as sale proceeds. Deducting the sum of Rs.1,798-4-9 paid to the Amildar in final settlement of his Bill, according to the President's account, a sum of Rs.184-3-9 was left with the President. But Rs.49-11-7 is still due to the Amildar for Ragi supplied to the President, calculated at cost price and the profits realised have been utilised for a private purpose under the orders of the Deputy Commissioner (vide para 9 of the report). Orders of Government approving of the Deputy Commissioner's action are necessary.

(2) A statement showing the advances received by the Amildar and also the payments made by him direct without passing through the Shroff's Cash Book together with the balance -- with the Amildar at the close of each transaction is also attached, from which it will be seen that notwithstanding the heavy balance with the Amildar at the close of each transaction he used to obtain large advances from the Shroff though there does not seem to be any apparent necessity for the same. The balance that remained with the Amildar,viz.,Rs.1,795-9-3 was refunded to the Shroff on the 18th March 1919 about the time of inspection of the accounts by the Personal Assistant to the Deputy Commissioner. Presumably, the Amildar carried with

with him large amounts for commandeering purposes, which, however, were not fully utilized.

5. The more important of the irregularities noticed in the audit of rice accounts (vide para 11 of the Special Officer's report) are given below:-

(1) Almost all the important Books, such as Stock Account, Ledger, the Cash Book etc., were kept in a most unsatisfactory condition, with pencil entries and full of unattested alterations and overwritings.

(2) Non-maintenance of Counterfoil Receipt Books.

(3) Omission to credit in the Cash Book a sum of Rs.18/-, received from the Sheikdar of Vakkaleri on 23-8-1919, being the price of 1 bag of rice sold to him on credit. A special report has been submitted to Government in this case (vide my letter No. F.135 dated 8th March 1920).

(4) Omission to credit in the Cash Book the full amount of cash sales in the Taluk Depot resulting in loss to Government, (vide Sub-para 3 of the Special Officer's report).

(5) Ledger accounts not having been properly maintained, no adequate steps were taken to recover the balance outstanding against Sub-Depots (vide sub-Para 7).

(6) Leakage of collections due to the contents of bags taken out for retail sales at the Taluk Depot being very much understated, as compared with the averages of the bags issued wholesale or on credit (vide paras/3 & 20 of the report).

(7) No account maintained of the receipt and disposal of Gunny Bags.

6. But for the anonymous petition received during audit, reported to Government in this Office letter No. F.135 dated 8th March 1920, bringing to notice the omission of a credit of Rs.18/- in the Cash Book, it is very doubtful if the matter would have come to light at all. Considering the conditions in which these accounts are maintained and that counterfoil receipts in the prescribed form were not being issued in all cases, coupled with the fact that over 460

460 pallas of whole rice alone have not been accounted for (vide para 16, of Special Officer's report), it cannot be said with any degree of certainty if there are not any more similar cases.

It is for Government to consider why a portion of such losses should not be recovered from the parties responsible for the same.

7. One other most important point brought to notice by the Special Officer in para 16 of his report is that sufficient facilities do not at present exist for the correct checking of rice accounts. The stock is paid for by weight, railway freight is also paid by weight, and delivery at destination is also by weight, while the issues are by pallas and seers, and no definite standard has been fixed for converting maunds into pallas and seers. Some of the Depots, as in Kolar, have been adopting 33 seers per maund, while in other places, 34 and even 36 seers per maund have been adopted for purposes of calculation. The weight of a bag depends entirely on the quality or density of the rice supplied. It may not be possible to lay down a hard and fast rule. It is, however, suggested that it would be more convenient if the Food Controller could, as soon as a consignment is received, arrange to weigh a few test bags in the Provincial Grain Depot, Bangalore, and notify to the consignees the average quantities per maund, so that the weight as delivered at the Railway Station may be converted at that rate for credit in the Stock Account. By this arrangement, the question of shortage can be minimised to a great extent.

8. In the case of consignments by road, the procedure prescribed in para 4 of Food Controller's circular No.4100 dated 28th February 1920, (copy of which is herein enclosed) should be strictly followed.

9. A statement of the Advance Account, Profit and Loss Account and Balance Sheet are attached, from which it will be seen that the net profit amounted to Rs.8,146-9-6 as detailed below:-

Ragi account	----	Rs.1,268	13	2
Gunny bags	----	Rs.2,609	8	0
Rice account	----	Rs.4,268	4	4
Total		Rs. 8,146	9	6

10. The unsatisfactory condition in which the several accounts have been maintained has been brought to the notice of the Food Controller by the Special Officer in person.

11. Copies of the Audit Report and its accompaniments have been forwarded to the Food Controller in Mysore and the Deputy Commissioner, Kolar District, for information and needful action.

I have the honour to be
Sir,
Your most obedient servant.

COMPTROLLER.

M.N.

24/3

List of enclosures to Letter No.F. dated the 25th March 1920, regarding the report on the audit of the accounts of the Kolar Taluk Depot.

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1. Report with enclosures, as per separate list attached.

2. Shroff's Cash Book. Reference to para 2.

3. Amildar's Private Account. Reference to para 8.

4. File of correspondence ending with No.315 dated the 8th March 1920 from the Deputy Commissioner, Kolar District.

5. Copy of Food Controller's Circular No.4110 dated the 28th February 1920.

M.N.

Assistant Comptroller.

Report on the Audit of the Accounts connected with Food Supply arrangements in Kolar for the period ending 29th February 1920.

Date of commencement. 26th January '20.
Date of completion. 4th March 1920.

This is the second audit and comprises the transactions from the commencement upto end of February 1920, when the entire stock of ragi and rice received in the depot, prior to 31st December 1919 was exhausted.

2. Though the previous audit was for the period ending 30th June 1919, as some accounts, viz., the Amildar's private account and the Shroff's Cash Book which were not produced at the time of first audit were now made available, it was considered desirable to go through the whole thing from the commencement, with special reference to the Account Books now produced.

3. The accounts of this Depot consist of three parts.

(1) Operations carried on with the help of loans from private individuals before the G.O. of the 25th November 1918 sanctioning advances for the purchase of Foodstuffs was received.

(2) Ragi operations after the Government advance was drawn.

(3) Rangoon Rice account out of stock supplied by the Food Controller.

FIRST PERIOD.

4. Even before the issue of the G.O. of the 25th November 1918 sanctioning advances for Food Supply Operations, the Amildar (Mr. Lingopanth Badami) had commenced these operations with the help of loans from private individuals, viz., Rs. 2,000/- from Mr. Mustafa, a merchant of Kolar, and Rs. 600/- (six hundred only) from Mr. T. Srinivasa Char Honorary President, Kolar Town Municipality. The exact date of receipt of the first amount is not given but it must be some date before the 15th November '18 as advances for purchase of Ragi have been made from this date. But the other amount is acknowledged by the Amildar on 20-11-1918, but credited in the Cash Book on 25-11-1918. But neither of these amounts has been credited in the Shroff's Cash Book, as the receipt of the amounts and the advances out of them were by the Amildar direct. The transactions relating to this period were first kept separate, the sale proceeds realised and the payments made out of such proceeds for further purchases being shown separately in an account kept with the Taluk Shroff (vide account No. II of his cash book). But after the Government advance of Rs. 3,000/- was drawn from the Treasury on the 3rd December 1918, a separate account was opened by the Shroff for transactions relating to this advance in the same book and for convenience of reference this account is named No. I. A third account also was opened by the Shroff called the Imprest Account opening with a credit of Rs. 500/- out

out of the advance of Rs. 3,000/- referred to above and all items of a contingent nature such as Cart hire, telegram and other petty charges debited to this account.

5. As already remarked in the previous report (vide para 1) the above loans were repaid partly in Ragi and partly in cash. Out of Rs. 2,000/- obtained from Mr. Mustafa, Rs. 1,000/- was advanced to one Settihalli Rama Cowda and Ragi costing Rs. 480/- was supplied to the merchant direct in part adjustment of the loan, the balance being paid in cash. In the case of Mr. Srinivasa Char, the amount was refunded in cash on 18-3-1919 after some contention. 330 bags of Ragi costing Rs. 1,955/- were supplied to the President, Town unicipality between the 22nd November and 8th December 1918 and Rs. 1,950/- (including the loan of Rs. 600/- above referred to) ~~has been~~ was obtained from him, and the Amildar consequently sent a bill for Rs. 5/- for the balance due. But as some difference arose between the Amildar and the President regarding the rate at which the Ragi supplied to the Municipal Depot should be charged, the contention of the President being that he should be charged only at cost price, viz., Rs. 14/- per Candy of 180 seers, and as the matter was pending orders of the Deputy Commissioner, the President demanded the return of the Rs. 600/- given as loan, pending settlement of the question of cost. As regards the President's contention whether the Rs. 600/- in question was a loan or only part payment towards the cost of Ragi supplied to the Municipal

Municipal Depot, it may be stated that if the 20th November 1918 is taken as the date of receipt of the amount by the Amildar as acknowledged on the voucher, it is certainly a loan and not part payment of sale proceeds as the issue of Ragi to the Municipal Depot commenced only from 22-11-1918. Even taking the 25th idem as the date of receipt, as shown in the Amildar's private account, it could not have been entirely from the sale proceeds as the total value of Ragi supplied from the Taluk Depot from the 22nd to the 25th November was Rs. 498/- only, as noted in the margin×, while the amount paid by the President till the 25th inclusive was Rs. 900/-. It is thus clear that this sum of Rs. 600/- is only a loan and not part payment towards the sum due by the Municipal Depot. The inclusion of this amount in the bill by the Amildar claiming only the balance and then refunding the full amount to the President though the matter was still under correspondence with the Deputy Commissioner was irregular

×
22nd November '18 - 25 bags. Rs 150/-
23rd . . . . . 20 — 120/-
24 . . . . 13 - - 78
25 . . . . 25 - 150
498/-

6. As regards its omission from the Shroff's Cash Book, it has to be stated that this amount as well as the loan from Mr. Mustafa and the several advances made therefrom have not been shown in the Shroff's account. A statement showing the result of the transactions relating to this period is attached (vide Statement A), from which it will be seen that out of a stock of 395 pallas and 19 seers of Ragi purchased at a cost of Rs. 3,108-7-0, 317 pallas 67 seers

were issued till the 3rd December 1918, as noted in the margin*, leaving a balance of 75.85 pallas, and resulting in a net profit of Rs. 128-13-5 to Government on that date. The balance of stock and the other assets and liabilities have been carried forward to the next period.

Retail sales to the public at 12 seers per rupee. 116-07
To Municipal Depot. 201-60
Total 317-67
Shortage till 3rd Dec. 1-67
Balance 75.85
395.19

7. Out of 330 bags of Ragi supplied, vide para 5 supra(which includes 50 bags supplied after 3rd December in the 2nd period) the Municipal Depot realised Rs. 1,982-8-6, as detailed in the margin⊗, but paid only Rs. 1,798-4-9 to the Taluk Depot, as cost of the stock obtained from it. But how this latter amount was arrived at is not understood. The balance with the Municipal President viz., Rs. 184-3-9 has been utilised by him for the preparation of a Kavacha to the Ganesa in the Municipal Chavadi, as per Deputy Commissioner's orders, dated 17-5-1919, which runs as follows:--

⊗
230 bags at 12 seers = 1355-1-2
100 bags at 11 seers. 627-8-4
1982-8-6
Amount paid to Taluk Depot. 1798-4-9
Balance 184-3-9

"There appears to have been an understanding with the merchants to use the profit for the Kavacha of a God. This understanding may stand, and price charged at cost price".

	Rs.	a.	p.
Cost of 330 bags of 72 seers or or 132 candies at Rs. 14/-	1848	0	0
Amount paid by President.	1798	4	9
Balance.	49	11	3

If this order should hold good and the President is charged only at cost price, he will, even then, have to pay Rs. 49-11-3 to the Taluk Depot, as per margin. Sanction of Government is necessary for allowing the President to utilise the profits for the purpose as ordered by the Deputy Commis-

Deputy Commissioner.

SECOND PERIOD.

8. This period commences from 3rd December 1918, on which date, the advance from Government, viz., Rs. 3,000/- was drawn from the treasury. Rs.2,500/- out of this advance, as well as the sale proceeds realised from this date, have been credited in the Shroff's Cash Book (No. 1 account), the remaining Rs. 500/- being credited to the Shroff's imprest account (No. III) all in the same Book. From accounts No. I, VII it will be seen that large advances aggregating Rs. 11,665-9-3 have been charged in the Cash Book as paid to the Amildar. A statement showing the sums thus received by the Amildar and the payments made by him direct without passing through the Shroff's Cash Book, as also the Cash balance with the Amildar after each transaction is attached (vide Statement V), from which it will be seen that though large balances remained in his hands, the Amildar was obtaining further advances from the Shroff when apparently there does not seem to be any necessity for the same. But on the 18th March 1919 just three or four days before the inspection of these accounts by Mr. D. C. Subbarayappa, Personal Assistant to the Deputy Commissioner the entire balance with the Amildar together with a sum of Rs. 1-8-4 found with him in excess was refunded to the Shroff and credited in the latter's

	Rs. a p.
ccount No. I.	1004-11- 5
do. II.	450- 0- 0
do. III.	4- 5- 0
	1459- 0- 5
educt excess amount repaid by r. Lingopant vide Ett. B.	1- 8- 4
	1457- 8- 1
pper consolidated Cash Book.	
. B. on 1st March.1919	3037- 3- 0
dd receipts from 1st to 23rd arch.	0- 0- 0
	3037- 3- 0
educt payments 1st to 23rd arch	1579-10-11
	1457- 8- 1

latter's Cash Book, as per margin. But how this distribution was made is not clear.

9. In this connection, attention is invited to paras 3 and 4 of the previous report wherein, it was brought to notice that the Amildar, r. Lingopanth adami, first refused to allow the Local Auditor to examine the accounts for ovember 1918, when the latter had gone to Kolar in arch 1919 for local audit and that a sum of s. 600/- received from r. Srinivasa Char had been omitted to be brought on the Shroff's Cash ook. The Deputy Commissioner, Kolar, was thereupon requested in this Office o. F. 70 dated the 21st arch 1919 to enquire into the matter and report. (vide No. 10 in the file). The Deputy Commissioner thereupon deputed his Personal Assistant, r. D. C. Subbarayappa to go through the accounts and report. r. Subbarayappa's memo dated 24-3-1919 received with Deputy Commissioner's reply o. F. 100 dated 29th April 1919 brought to notice an excess of Rs. 56-14-4 in the cash balance on 22-3-1919 and the excess was not satisfactorily explained. A further report was called for in the matter and in his report o. 43 dated 13th une 1919 received with Deputy Commissioner's No. R.H.C. 315 dated 28th July 1919, the Amildar made some damaging remarks against the auditor, which could not be allowed to stand without being brought to the notice of Government. (vide Nos. 20 and 21 in the file). The Amildar

amildar having persistently refused to withdraw his remarks the entire file of correspondence connected therewith received with Deputy Commissioner's letter No. 315 dated 8th March 1920, is herewith submitted for the information of Government.

10. Next coming to the excess of Rs. 56-14-4 reported by Mr. Subbarayappa, it has to be stated that though the Amildar has made unintelligible statements explaining the cause of confusion in accounts there was no real excess of the sort beyond the sum of Rs. 1-8-4 referred to in para 8 supra. ([redacted]). This Rs. 56-14-4 is evidently the difference between the balance of the old Ragi account (vide page 15 of the cash book which commences from 3rd December 1918) viz., Rs. 947-13-1 and the amount credited in No. I account of the Shroff's Cash Book, viz., Rs. 1,004-11-5. But the actual cash balance on this date, i.e., on 22-3-1919 was neither the one nor the other, but Rs. 1,457-8-1 as shown in the margin, which is the cash balance, as per consolidated Cash Book subsequently written up. The excess of Rs. 1-8-4 above referred and the unremitted balance of Rs. 0-2-8 that remained on 30-7-1919, as per consolidated Cash Book were refunded to the Treasury on 8-12-1919 for credit to the Advance Account.

As per Shroff's Cash book.

Account No. I.	1004-11-5
II	450-0-0
III.	4-5-0
	1459-0-5
Deduct amount Excess paid by Mr. Lingo Paul.	1-8-4
	1457-8-1

As per Consolidated Cash Book.

Opening balance on 1.3.19 =	3037-3-0
Receipts 1st to 22nd	0-0-0
	3037-3-0
Deduct payments	1579-10-11
	1457-8-1

It has however to be remarked that neither the sum of Rs. 450/- said to have

been refunded to the Shroff and shown as credited in account No. II on 18-3-1919, nor the small balance of Rs. 4-5-0 under account No. 3 seems to have been shown to Mr. Subbarayappa at his inspection on 22.3.1919. Neither the imprest of Rs. 500/- drawn on 3-12-1918 nor the expenditure of Rs. 495-11-0 incurred out of it up to end of 22nd March (vide account No. III of Shroff's Cash Book appears in the register examined by Mr. Subbarayappa so also the contingent expenditure of Rs. 7-10-0 paid as cart hire and charged in the Shroff's account No. I.

THIRD PERIOD.

11. This period comprises the transactions relating to the sale of Burma Rice supplied by or under the orders of the Food Controller. In adition to what has been stated in para 7 of the last report, the accounts relating to this period are in a most deplorable condition as may be seen from pages 27 to 33 of the Stock Account. This has been shown to the Food Controller also in person. There have been innumerable instances in which the figures originally shown in the Rough Day Book, (the initial record probably written up at the time of issue) have been altered subsequently in the Day Book, Stock Account and Ledger, without sufficient explanation for such corrections. The various irregularities noticed during audit are enumerated in the accompanying Objection Statements, and the more important ones are enumerated below: —

(1) Pencil entries in the various accounts as also suspicious and unattested alterationsand overwritings as in pages 27 to 33 of the Stock Account and ledger.

(2) Omission to bring to the Cash Book a credit of Rs. 18/- paid by the Sanitary Inspector, Kolar Taluk, on 23-8-1919 on behalf of the Vakkaleri Sheikdar and acknowledged by the Taluk Sheristadar, for one bag of Rice purchased by the Sheikdar on credit. A special report has been submitted to Government in this connection and the amount too is reported to have since been refunded to the Treasury. Counterfoil receipt Books prescribed in this Office Circular No. 763 dated 20-12-1918 are not being used in all cases and h hence this irregularity.

(3) Omission to bring to account sums aggregating 85-9-11 as detailed in Statement C being the difference between the amounts actually due as per entries in the Rough Day Book and those recovered and credited in the Cash Book, resulting in loss to Government (vide Objection Nos. 2 to 7).

(4) Omission to debit in the Day Book a and Stock Account 24 bags of Broken Rice issued to the Memagal Sheikdar on 26-8-1919 ~~and~~ costing Rs. 344/- (shown in the ledger only and the party's acknowledgment obtained therein).

~~(5) Belated remittances, viz., two sums of Rs. 18/- and Rs. 7/- paid by the Vakka-~~

~~leri~~

~~Vemagal Sheikdar on 28-8-1919 and costing Rs. 344/- (shown in the ledger only and the party's acknowledgment obtained therein).~~

(5) Belated remittances, e.g., two items of Rs. 12/- and Rs. 7/- paid by the Vakkaleri Sheikdar on 4-8-1919 and 17-8-1919 respectively credited in the Cash Book on 5-12-1919, i.e., after a delay of 4 months.

(6) Disagreement between the Day Book and Ledger. (vide items 11 and 12 and 13 of the Objection Statement).

(7) Accumulation of large arrears with the Sub-Depots and failure to collect them in time. In this connection, it has to be stated that notwithstanding large balances outstanding against them, large stocks were supplied to them on 2-10-1919 and 3-10-1919 (probably full waggons) though on this date, the marginally noted balances were outstanding against them, and yet petty supplies of 10 and 15 bags were also being issued to them as usual on subsequent days. These large supplies seem to have bee been made from the Railway Station direct. If it should be for want of accomodation in the Depot, the circumstances under which petty issues for the days' transactions were also made on subsequent days as usual are not understood. It will not be out of place to mention here that the amounts of these wholesale supplies were being paid to the Taluk Depot in easy instalments at the will and pleasure of sub-depot keeper,

	Balance on 1st October 1919	Supplies on 2nd & 3rd October 19	Cost	Remarks.
Mr. Kalyan Singh	718. 1. 9	175 bags whole rice & 65 bags wokens.	3736.1.9	Rs 16-1-9 still remained unadjusted
Mustafa	9611 — 5 - 6	415 bags. whole rice & 230 bags wokens.	9498. 6-7	
Dasappa	816 - 3. 3	220 bags whole rice & 50 bags. wokens	4360-6-6	

as noted in the margin, a portion thereof still remaining unadjusted.

x Mr. Kalyan Singh:

Cost of Stock issued on 2.10.19 . . . Rs 3736-1-9

Recoveries.

27-10-19 . . Rs 1500-0-0
29-10-19 - 500-0-0
3.11.19 - 1100-0-0
17.11.19 - 620-0-0
3720-0-0

Balance due on 29.2.20 } 16.1.9

Forty bags of whole Rice costing Rs. 668-9-3 were issued to Mr. Mustafa for his own use on cash payment on 28-12-1919 and 7-1-1920, and this amount was credited to his Depot Account in the ledger though the issue was not debited. Another issue of 15 bags of whole Rice made to him on 17-12-'19 costing Rs. 257-2-4, had also been omitted in the ledger. Consequently a credit balance of Rs. 661-13-8 was shown against his account (vide page 82 of the ledger), while the amount actually outstanding against him on 1-2-1920 was Rs. 380-1-5. The party probably coming to know of it has withheld subsequent payments; the amount outstanding against him on the 29th February was Rs. 2,655-5-5 being the value of supplies made since 7-2-1920, including some old arrears. Nothing has been paid from this date though the entire stock is reported to have been sold.

12. As sales in Sub-Depots are all for cash, the circumstances under which such large arrears were allowed to accumulate are not understood. It must be made the rule that the realisations of the previous day are remitted to the Treasury the following working day and no portion of it should be allowed to remain with the sub-depot keepers beyond a single day and no fresh supply should be made to the Sub-depots unless the previous dues have been paid. The Amildar Mr. Donne

Mr. Donne has agreed to this proposal and some of the Sub-Depot keepers viz., Messrs. Mustafa Sab and Kalyan Singh, when consulted said that they were even willing to pay for the stock before delivery. Considering the fact that there is no Taluk treasury at Kolar and that the realisations from the Sub-Depots in the town as also of those in moffusil have to be remitted to the District Treasury by the Taluk Depot Officer, it would be well if the sale proceeds in the Sub-Depot are paid to the District Treasury direct, and the treasury receipt only produced before the Taluk Depot Officer for effecting the necessary adjustments in his accounts. By this arrangement the delay in remittance as also the accumulation of large arrears can be avoided. For this purpose it is desirable that separate remittance book in Form F. S. 7) are supplied to each Sub-Depot, the second foil intended for transmission to the Comptroller's Office being made over to the Taluk Depot Officer. The amounts thus paid to the credit of the Taluk Depot Officer can be redrawn, whenever necessary, either for remittance to the Food Controller or for other payments as laid down in Comptroller's circular No. 769-70 dated 22nd December 1918.

13. From statement D annexed it will be seen that the average quantity per bag taken out for retail sales in the Taluk depot is considerably less than the average of the bags issued on credit, the

the natural inference being that the entire sale proceeds have not been credited to Government, and that a portion thereof has leaked out. It is for Government to consider how far these figures can be relied on. Now that cash sales at the Taluk Depot have been discontinued and that the bags are issued to sub-depots by weight only thereis less room for fraud.

14. It will not be out of place to mention here that 9950 bags weighing 21,63,010 lbs. were sent to this district out of the July allotment, of which 2940 have been received in this depot. The average weight per bag, comes to ~~8,174~~ 217.4 lbs. and calculated at 94 seers per bag of 225 lbs. as worked out in the Bowringpet Depot, the average works at 90¾ seers per bag. In the case of wholesale issues in bags it is 91¼ seers, while in the case of retail sales in the depot it is much less, sometimes going down to 83½ seers even. How such a large difference as 8 seers per bag occurred every day is hard to understand, and 8 seers per bag means 1½ rupees and at an average of 16 bags per day, the loss to Government would be Rs. 24 per day. The issues to sub-depots also are not free from suspicion. The average per bag issued to some of these depots during the same period out of the same consignment is given in the margin. This fact also will have to be considered in connection with the anonymous petition received by Government sometime ago and referred to the Food Controller who was kind enough

enough to show the same to the undersigned when the audit was going on.

It has already been remarked in para 7 (2) of the last report that the receipts had not been posted into the stock account and yet a balance of 38.28 pallas was taken as the opening balance for July 1919. But from the entries since made, it is seen that against a stock receipt of 1,650.45 pallas, an issue of 1,635.43 pallas is shewn, leaving a balance of 15.02 only. But the actual stock balance on 1st July 1919 was 38.28 or 23.26 in excess. But calculating at 33 seers per Railway Maund the 2090 bags received in May and June 1919 the weight of which as per Railway invoices is 4,922¾ mds. comes to 1,624.51 pallas while the quantity actually accounted for is :--

Sold	1,635.43
Stock on hand.	38.28
Shortage recorded in 1st Consignment	4.88
	1,678.59

It will thus be seen that the average quantity per maund weight can be safely taken as 1678.59/4923 or 34 seers. But the Kolar Depot has adopted 32½ seers as the standard quantity per maund as shown in the Sheristadar's calculation of the stock balance on 2-1-1920. Even this sort of average cannot be adopted in the case of broken rice for the anamolies pointed out in para 17 <u>infra.</u> It is therefore suggest-

ed

suggested that it would be better if the Food Controller himself could notify the average weight per maund for each consignment by testing a few bags in the Provincial depot, Bangalore so that that standard may be taken as a safe guide for credit in the stock account. This will materially facilitate audit work also.

16. In this connection it is prominently brought to the notice of Government that rice is purchased by weight, Railway freight paid by weight and the delivery at destination is also by weight while the sales to the public are by pallas and seers. No definite standard in pallas and seers can be fixed for 1 maund weight of rice, as it varies with the quality or density of the rice supplied: e.g., one palla of Mysore rice weighs more than a similar quantity of Rangoon rice. The Bowringpet depot has adopted 34 and 36 seers per maund as the standard of conversion in some cases, while some others have adopted 3 maunds per palla. But this depot has adopted 32½ seers in some cases and 33 in others except where the quantity is specified in the invoice.

In striking the opening balance on 2nd January 1920, in the stock account in which only the number of bags issued was being shown during the previous month, the following calculation is made by the Sheristadar :—

Amildar's Charge.

		Mds.	Seers.		P.	seers.
1266 bags weighed.	(1)	647	17½	@ 32½ seers	210	41
		2772	8	@ 33	898	33
		3369	25½			
576 measured bags of 90 seers each.					518	40
1842.					1627	14
Issued on 29-1-1920		19 bags of 90 seers.			17	10
do. 2-1-1920		24 bags.			1610 21	04 60
					1588	44

Intd. (S.W.)
3-1-1920.

But on what authority or basis 32½ seers was taken as equivalent to a maund weight and how 19 bags of 90 seers each shown as issued on 29-1-1920 has been deducted in arriving at the balance on 2-1-1920 are beyond ~~comparison~~ comprehension. But taking into consideration the receipts and issues in May and June 1919 where the quantities sent to this depot have been shown in the invoices of the P.G.D., Bangalore it is seen that the average works at 34 seers per maund as shown in para 15 above.

17. A statement showing the total stock of Rangoon Rice received in the Taluk depot as also the weight as shewn in the Railway invoices and the actual weight as recorded in the depot accounts is hereto attached, from which it will be seen that for the 14.737 bags of whole

whole rice received in the depot, the weight as shewn in the Railway Invoices is 37,495 maunds 15 seers, while the actual weight as shewn in the accounts is 37,546 maunds and 37 seers. The latter weight calculated at 34 seers per maund as shown in paras 15 and 16 supra gives the total receipts as ~~37,546--34~~ or 12.765--78 Pallas & seers.

The quantity issued being 12.~~301~~ 288 pallas and 76 seers, a balance of ~~464~~ 474 pallas has still to be accounted for against 113~~52~~ 38 pallas issued for sale from the Taluk Depot both by itself and by the sub-depots., (949 pallas & 80 seers transferred to other taluks) Out of this balance, 19 bags have been kept aloof as damaged rice, unfit for human consumption.

18. As regards Brokens, even this sort of average cannot be safely adopted, as may be seen from the fact that with a view to satisfy himself, the undersigned with the Taluk Sheristadar got 5 bags weighed and measured with the following results:--

1st bag.	2mds. 20 seers.	85¼ srs.
2nd bag	2mds. 16 seers.	84 5/8 srs.
3rd bag.	2 mds. 20 seers.	84¼ srs.
4th bag.	2mds. 18 seers.	85¾ srs.
5th bag.	2mds. 23 seers.	86½ srs.

From the above it will be seen that a bag which measured more weighed less and vice versa. It was therefore considered desirable to test some more bags. So in

in the presence of the Amildar, Mr. Donne, and the Sheristadar, the bags that were issued to the Sub-Depots viz., of Messrs. Kalyan Singh and Mustafa Sab, who also complained of such anamolies, were measured and weighed out, and it was noticed that bags that weighed 198, 205 & 206 lbs. all measuered 86 seers. A bag weighing 202 lbs, measured 89 seers, while, another weighing 214 lbs measured 86½ seers only. It is thus clear that no useful check can be exercised on this article. The greater the quantity of husk, the lighter is the bag and vice versa.

19. Another irregularity noticed in the course of audit is that counterfoil receipt books and invoice books are not being used as required by Circular orders and hence the correctness of the Cash Receipts and Stock issues cannot be safely certified.

20. No proper account has been maintained for Gunny Bags received and disposed of in the Depot. A rough statement prepared by the Sheristadar at the close of audit is attached from which it will be seen that ~~over~~ about 10,000 bags have been allowed to remain with the sub-depots and no steps taken to recover them or the cost thereof. The number of bags purchased is 2,300. Added to this, the number of rice bags received with rice and broken rice and not charged for separately, the total comes to 21,660 in all, of which 8647 have

been

been sold and a balance of 187 remained in stock on the date of examination. Out of this 187, about 80 were completely - damaged, torn and unfit for use: the remaining 107 were somewhat good, and it is very doubtful if they will fetch even two annas each. So their value has not been taken into account in valuing the stock on hand. 10,064 bags are stated to be with the Sub-Depots &c and a balance of 254 bags have still to be accounted for. Immediate steps should be taken to recover either the bags or their cost from these sub-depots as may be fixed by the Food Controller and credited to Government.

21. From the consignment register, it is seen that1928 uniform bags of 90 seers were made between 14-11-'19 and 20-12-'19 for facility of issue and yet the bags were remeasured at the time of issue and found to contain much less. i.e., between 83 & 88 seers, resulting in heavy loss to Government Another peculiar incident noticed in connection with this conversion into uniform bags is that on the 23rd November 1919. Messrs. Dasappa and Kalyan Singh (sub-depot keepers) have been given 21 and 20 bags of whole rice respectively and the quantity issued is shown as 18 pallas in each case. How 90 seers being the contents of one full bag disappered in the bags supplied to Mr. Dasappa is not understood.

22. Statement showing the Advance Account as on 29th February 1919 together with

with profit and loss and Balance statements is hereto attached, from which it will be seen that a net profit of Rs. 8,146-9-6 has been realised as detailed below:--

Ragi Account.	Rs.	1,268	13	2
Gunny Bags' account.		2,609	8	0
Rice account.		4,268	4	4
Total		8,146	9	6

But this amount has been arrived at after allowing actual cost price at Rs. 14/-. per candy for 330 bags of ragi issued to the President as ordered by the Deputy Commissioner.

Assistant Comptroller
on Special Duty.

List of Enclosures to the Kolar Taluk Depot Report.

Statement "A". Statement showing the ragi transactions (Old Account) Reference to para 6.

"B". Statement showing the Advances drawn by the Amildar, and the payments made by him direct. Reference to para 8.

"C". Statement of sums aggregating Rs.85-9-7 omitted to be brought to account. Reference to para 11 (3).

"D". Statement showing the average quantities of the bags sold at the Taluk Depot as compared with Credit Sales. Reference to para 13.

"E". Statement showing the stock of Rangoon rice received in the Kolar Depot and their recorded weights in Railway Maunds. Reference to para 17.

"F". Sheristedar's Gunny Bag Account. Reference to para 20.

Will follow.

3/4/20

Statement of Advance Account together with its accompaniments.

Objection Statements (Pages 1 to 9)

Assistant Comptroller.

M.N.

STATEMENT A.

Account current (from 17-11-1918 to 5-12-1918) Old ~~Register~~. Ragi account.

Receipts				Payments			
Loans	2,600	0	0	Refund of Loans	480	0	0
Sale Proceeds:-				Advances recoverable	3,100	0	0
Cash sales 967-4-5				Gunny bags purchased	165	0	0
Sales to President 1,350-0-0	2,317	4	5	Ragi paid for	2,904	2	0
Advances adjusted	2,446	2	0	Cash balance	714	4	5
Total	7,363	6	5	Total	7,363	6	5

Stock Account

Cost of 395.19 pallas of ragi purchased	3,108	7	0	Cash realisations on 317.67pallas sold	2,317	4	5
Cash paid 2,904-2-0				Balance due by the Munl.President	330	0	0
To be paid for 204-5-0				Stock on hand:- 75.85 pallas @ Rs.14 per candy	590	0	0
Gunny bags purchased	165	0	0	Cost of Gunny bags on hand	165	0	0
Net profits	128	13	5				
Total	8,402	4	5	Total	3,402	4	5

Note:- A shortage of 1.67pallas reported for 395 pallas.

Balance Sheet.

Liabilities				Assets.			
Loans	2,120	0	0	Advances to be recovered	653	14	0
Purchases to be paid for	204	5	0	Sale Proceeds to be realised	330	0	0
Net profits	128	13	5	Stock on hand	755	0	0
				Cash on hand	714	4	5
Total	2,453	2	5	Total	2,453	2	5

Chennapur	20	0	0
Nilkantapur	89	9	7
J.Basapur	50	9	10
H.Somarasa halli	44	1	7
	204	5	0

Settihalli	7	0	0
Shillingere	96	14	0
Ankanhalli	400	0	0
Jyasandra	150	0	0
	653	14	0

Asst.Comptroller.

STATEMENT "B"

Advance account of the Amildar, Kolar Taluk, in connection with the purchase and sale of ragi for the period ending 20th March 1919.

Month & Date.	Particluars.	Receipts.			Payments.			Balance after each Tran.		
Nov.'18	Amount received from Mr.Mustafa	2,000	0	0						
	Advance to Dodrame-Gowda of Settihalli				1,000	0	0	1,000	0	0
" ,15	Advance to Channapur Patel				50	0	0	950	0	0
" "	Advance to Kamaden-halli Patel				500	0	0	450	0	0
" 16	Advance to Beeramana-halli Patel				200	0	0	250	0	0
" 20	Amount received from Mr.Srinivasachar, President,Muny.	600	0	0				850	0	0
" 27	Advance to Ankatahalli Patel				400	0	0	450	0	0
" "	Advance to Shillingere Patel				300	0	0	150	0	0
" 29	Advance to Iragasandra Patel				150	0	0			
	Total	2,600	0	0	2,600	0	0	0	0	0
December,3,	From Shroff	1,000	0	0				1,000	0	0
" 5	-do-	1,000	0	0				2,000	0	0
" 6	Advance to Abni Patel				500	0	0	1,500	0	0
" 10	Amount paid to Shillimgere Patel for stock recd.				1,546	14	0			
	Adance adjusted in above	800	0	0				753	2	0
" 12	From Shroff	500	0	0				1,253	2	0
"	Advance from Abni adjusted	500	0	0				1,753	2	[illegible]
" "	Paid to Abni for ragi				371	2	0	1,382	0	
" 14	From Shroff	228	0	0				1,610	0	
		4028	0	0	2418	0	0	1610	0	

	Brought Forward	4,028	0	0	2,418	0	0	1,600	0	
Dec. 14.	Paid to Kodikannur Patel				425	0	0	1,185	0	0
"	Paid to Abni people				84	6	0	1,100	10	0
"	Received from Shroff	737	9	3				1,838	3	3
17	Payment to Sithi people				245	0	0	1,593	3	3
18	Received from Shroff	1,000	0	0				2,593	3	3
20	Paid to Jangam basapur				50	9	10	2,542	9	5
"	-do- Shillingere				323	7	0	2,219	2	5
"	-do- Agnihalli				551	4	0	1,667	14	5
"	-do- Shapur Munisamia				160	0	0	1,507	14	5
21	From Shroff	1,000	0	0				2,507	14	5
"	Paid to Mallenahalli Patel				209	15	5	2,297	15	.
"	-do Changimale Patel				995	0	0	1,302	15	.
23	-do- Nandambahalli "				44	15	9	1,257	15	3
27	Received from Shroff	1,500	0	0				2,757	15	3
"	Paid to Ankathalli patel				672	0	0	2,085	15	3
"	Advance from -do- adjusted	400	0	0				2,485	15	3
"	Paid to Harti patel				163	2	0	2,322	13	3
28	-do- Iragasandra patel				584	6	0	1,738	7	3
"	Advance adjusted by -do-	150	0	0				1,938	7	3
"	Paid to Kandatti Patel				168	12	0	1,769	11	3
	Total	11,415	9	3	9645	14	0	1,769	11	3
January 3.	From Shroff	500	0	0				2,269	11	3
"	Paid to Chadmanhalli				236	4	0	2,033	7	3
11	Malhalli Yelagappa				68	0	0	1,965	7	3
"	-do- Nanjunda setti				217	9	7	1,747	13	8
"	Dyaviah of Belgere				110	8	0	1637	5	8
"	Refund of loan to Mr. Mustafa Sab				1000	0	0	,637	5	8
"	From Shroff	200	0	0				837	5	8
18	-do-	1,500	0	0				2,337	5	8
22	Paid to Bachanna of Holur				198	0	0	2,139	5	8
	c. o.	13,615	9	3	11,476	3	7	2139	5	8

	Brought forward.	13615	9	3	11476	3	7	2139	5	8
January 28	Piad to Venkataswami of Holur				130	0	0	2,009	5	8
"	Paid to Muniswami of Holur				130	0	0	1,879	5	8
"	Paid Cart hire				6	4	0	1,873	1	8
30	From Shroff	1,000	0	0				2,873	1	8
		14,~~650~~ 15	9	3	11742	7	7	2,873	1	8
February 5	Paid to Bandi Chickmuniappa				87	12	0	2,785	5	8
"	Paid Nagavalada Butchappa				58	8	0	2,726	13	8
"	Paid to Nagalavada Guppanna				43	14	0	2,682	15	8
"	Paid to Nagalavada Munappa				7	5	0	2,675	10	8
"	Paid to Naglavada Gopalappa				7	5	0	2,668	5	8
"	Paid to Nagalavada Butchappa				14	10	0	2,653	11	8
11	Cart hire for taking bags to Sugatur				1	0	0	2,652	11	8
17	Paid to Ankatahalli Chickappanna				146	4	0	2,506	7	8
"	Paid to Ankatahalli Ganigar Gurrappa				73	2	0	2,433	5	8
"	Paid to Ankatahalli Chickmuniappa				29	4	0	2,404	1	8
"	Cart hire for above				7	14	0	2,396	3	8
"	Paid to Ale Muniappa				73	2	0	2,323	1	8
18	Gunny bags purchased				240	0	0	2,083	1	8
"	Cart hire				2	2	0	2,080	15	8
22	Paid Itharathanahalli				587	9	10	1,493	5	10
26	Paid Belamaranahalli				395	14	0	1,097	7	10
27	Paid Doddaraganahalli and Kuragal				239	4	0	858	3	10
"	From Shroff	1,500	0	0				2,358	3	10
	Total	16,115	9	3	13757	5	5	2,358	3	10
	Carried over	16,115	9	3	13757	5	5	2,358	3	10

	Brought forward	16,115	9	3	13,757	5	5	2,358	3	10
March 1.	Paid to Sugatur & Gottahalli people				196	10	11	2,161	8	11
9.	Paid to Dodda Aiynur				367	8	0	1,794	0	11
18.	Refunded to Shroff (I)				1,345	9	3	448	7	8
"	(II)				450	0	0	- 1	8	4
"										
	Total	16,115	9	3	16,117	1	7	- 1	8	4

E. Lakshmanan

Assistant Comptroller.

STATEMENT C

Statement of sums aggregating Rs.85-9-~~11~~ 7 omitted to be brough to account. vide para 11 (3) of report.

No.	Date	Particulars					Amount.			
1.	13-9-19	Amount realised Men's Stall	181- 1- 0							
		Women's Stall	124-12- 0							
		Total	305-13-0							
		Amount credited in Cash Book	303-13-0							
		Amount withheld					2	0	0	(Objn. No.12)
2.	4-7-19	Amount due for 50 bags of 65 seers each	684	4	8					
		Amount realised as per alterationssubsequently made	678	6	9		5	13	11	(Objn. No. 2)
3.	5-8-19	Cost of 13.76 pallas of Broken rice @ 6 seers	229	5	4					
		Amount received as per subsequent alterations	226	11	0		2	10	4	(Objn. No. 3)
4.	16-8-19	Cost of 43.25 pallas for 50 bags as per rough day Book & Stock a/c issued to Mr.Mustafa	720	13	4					
		Amount collected as per subsequent alterations for 41.08½ pallas only	684	12	0		36	1	4	(Objn No. 4)
5.	26-8-19	Cost of 24 bags broken rice @ 87 seers per bag (shown as containing 86 seers only) while in all other cases it is taken @ 87 seers					4	0	0	(Objn. No. 5)
6.	-do-	Cost of 34.80 pallas issued in the rough Day Book @ 6 seers	580	0	0					
		Recovered as subsequently corrected for 34.50 pallas	575	0	0		5	0	0	(Objn. No.6)
7.	7-9-19	500 bags of whole rice issued to Mr.Mustafa containing 449.50 pallas	8,990	0	0					
		Recovered as subsequently corrected for 448 pallas	8,960	0	0		30	0	0	(Objn.No.7)
		Grand Total					85	9	7	

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STATEMENT "D".

(Vide para 13 of the report)

Statement showing the average quantities of bags sold at the Taluk Depot as compared with Credit sales,

Date	Credit & Wholesale Issues. No.of bags.	Quantity	Average	Cash Sales. No.of bags.	Quantity	Average.
23-9-19	31	28.11	90.7seers.	19	15.86	83.5 seers.
24-9-19	21	19.16½	91½ "	16	13.37	83.5 "
25-9-19	23	20.98¾	91½ "	16	14.11	88
26-9-19			91½ "	16	14.18	88.5 "
27-9-19				19	16.80	88.4 "
28-9-19			91½ "	20	17.25	86½ "
29-9-19				17	15.03	88

Issues to SubDepots after conversion into uniform bags of 90 ~~bags~~ seers.

	Name of sub-depots.			Sales to others.		
15-11-19	43(Kalyan singh)	38.18	88¾ seers	25	22.50	90 seers.
17-11-19	31 (Dasappa)	27.93	90¾ " 3 seers more	4	3.60	90 "
19-11-19	31 (Gopal Naik)	26.55	85 2/3	13	11.70	90 "
22-11-19	10 (Dasappa)	8.65	86½ "			
23-11-19	21 -do-	18.00	85¾ "	26	23.40	90 "
	(2 bags issued to Ajjappalli originally shown as containing 1.80 costing Rs.34-4-7 has since been corrected to 1.78 and Rs.33-14-6 respectively)					
25-11-19	13 (Kalyan singh)	10.83	83¼ "			
	22 (Mustafa sab)	18.40	83¾ "			
26-11-19	41 -do-	35.82	87 "			
	21(Kalyan singh)	18.00	85¾ "			
	22(Gopal Naik)	18.70	85 "			
27-11-19	32 (Dasappa)	26.67	83 1/3			

Average 90 seers in other cases.

REMARKS:- How far these figures can be relied on when the bags issued to others on these days are shown as 90, it is for Government to decide.

Asst.Comptroller.

STATEMENT "E"

Shreristedar's Gunny Bags account referred to in para 2 0.

(1) Sold to Erode people @ Rs.40/- per 100	....		8,250
Sold to Haralkunte Depot	-do-	....	50
Sold to Rice Mills,Kolar	-do-	....	345
Retail Sales ...		....	5
		Total Sales ...	8,650

DUES:-

1.Mr.Mustafa Sab	...	....	3.244
2.Mr.Kalyan Singh	...	.....	1,361
3. Mr.Gopal Naik	...	....	936
4.Mr.Dasappa	...	....	1,300
5. Other Taluks	...	....	2,505
6.Stolen by Sepoy in the Store		...	125
7. On hand	...	....	238
8.Kamdenalli	...	...	349
9.Sugatur	...	...	6
		Total dues	10,064
		Add number sold (1)	8,650
		Grand Total	18,714

19,330
18,714

616 Consists of Gunnies lent to villagers, some missing in the Store Room and some damaged.

Initialled.

Taluk Shreistedar.

3-3-1929.

'COPY'.

Assistant Comptroller.

Statement of the Advance Account of the Kolar Taluk Depot ..... in connection with Food Supply arrangements for the period ending 29th February 1920.

	Rs.	a.	p.	Rs.	a.	p.
1. Particulars of amounts sanctioned...						
By Deputy Commissioner, Kolar, out of his allotment.	7,000	0	0			
2. Total advances sanctioned				7,000	0	0
3. Particulars of drawings and purchases:—						
(a) Drawings against allotments sanctioned:—						
December 1918	5,000	0	0			
May 1919	2,000	0	0	7,000	0	0
(b) Transfers from other Disbursers:-						
1. From Bowringpet, 7329 bags, whole rice...	1,15,184	11	4			
-do- 323 bags Brokens	4,139	5	0	1,19,324	0	4
2. From Madras Harbour 7308 bags wholerice	1,18,045	11	5			
-do- 4309 Brokens	48,794	15	0	1,66,840	10	5
3, From Provincial Grain Depot, Bangalore, 100 bags whole rice	1,647	6	11	1,647	6	11
~~(b) Transfers from other disbursers.. ... ...~~						
3a. Purchases to be paid for	.	.	.	.	.	.
4. Total of amounts drawn as per 3 & 3a				2,94,812	1	8
5. Particulars of amounts refunded ...						
To Treasury	7,000	0	0			
To Food Controller	2,17,696	7	4			
Transfers to other disbursers	36,664	10	6			
6. Total of amounts refunded including transfers				2,61,361	1	10
7. Difference between 4 & 6 representing net advances unadjusted ...				33,450	15	10
(Due to Food Controller)						

	Rs.	a.	p.	Rs.	a.	p.
8. Particulars of stock of grain on hand						
1 bag of Broken rice(2mds,23 srs)	14	0	0			
9. Grain in transit	.	.	.			
10. Book value of grain stock... ...				14	0	0
11. Particulars of other stock ...	.	.	.			
12. Book value of other stock... ...	.	.	.			
13. Sale proceeds to be realised (vide statement)..				2,783	5	0 A
13a. Cash advances to be recovered ...				101	11	5 B
14. Cash balance ~~on hand~~ in treausry...				38,698	8	11
15. Total of items 10, 12, 13, 13a & 14				41,597	9	4
16. Difference between 7 & 15... Net Prpfit.				8,146	9	6

17. Explanation for such difference ...

Net profit on ragi account	1,268	13	2
-do Gunny bags not charged for separate	2,609	8	0
-do- on rice account	4,268	4	4
Total	8,146	9	6

18. Other remarks, if any, ...

Vide Report attached.

RICE ACCOUNT:-

1, Mr.Mustafa Sab ...	2,655	4	5
2, Mr.Kalyan Singh ...	48	5	8
3. Mr.Gopal Naik ...	8	11	11
4. Mr.Karalkunte Naranappa ..	17	2	1
5. Mr.Kabra Dasappa ...	4	1	8
6. President,Kolar Town Municipality on ragi account	49	11	3
Total ...	2,783	5	0

B

Cash Advance account.

Settihalli Rame Gowda ..	7	0	0
Kamsandra Patel	0	3	5
Ry.Freight etc., paid for the new consignments,received at the end of February,treated as advance	94	8	0
Total	101	11	5

COM61—300—6-11-19.

Assistant Comptroller.

M.N.

Account current of the Kolar Taluk Depot for the period ending 29th February 1920.

RECEIPTS.					EXPENDITURE.			
Amounts drawn from Treasury				7,000	0	0	Remittances to Treasury	45,698	8	11
Sale Proceeds realised:-							Remittance to Food Controller	2,17,696	7	4
Ragi	17,779	14	8				Cash purchases:-			
Rice	2,66,160	1	2				Ragi	16,320	2	1
Gunnies	3,471	8	0				Gunnies	862	0	0
				2,87,411	7	10	Freight and other charges:-			
							Ragi account	242	3	0
							Rice account:-			
							Freight	12,794	13	0
Excess amount refunded by Mr. Lingopanth Badami, credited to Miscellaneous receipts.				1	8	4	Depot charges	697	2	11
Other Receipts				0	0	6	Advances recoverable	3,007	9	5
Advances recovered				2,905	14	0	Loans repaid	2,600	0	0
Loans				2,600	0	0				
Total				2,99,918	14	8		2,9,9,918	14	8

Assistant Comptroller

Stock Account of the Kolar Taluk Depot for the period ending 29th February 1920

RAGI ACCOUNT.				SALE PROCEEDS.				
Cost of 2007 pallas & 70 seers purchased, including carthire etc,	16,562	5	1	Ragi, Cash receipts, 17,779-14-8 to be realised 49-11-3	17,829	9	11
RANGOON RICE.							
Cost of Rice deducting transfers	2,63,942	4	2 *	Excess amount received from Mr. Lingopanth Badami	1	8	4
GUNNY BAGS ACCOUNT.	862	0	0	Gunny Bags	3,471	8	0
Depot charges etc.,	697	2	11	Rice Cash sales 2,66,160- 1- 2 To be realised 2,733 9 9	2,68,893	10	11
NET PROFIT	8,146	9	6	Other Receipts	0	0	6
				Stock on hand:- One Bag Brokens	14	0	0
Total	2,90,210	5	8	Total	2,90,210	5	8

* Cost of rice including proportionate freight &c transferred from Bowringpet . . . . Rs 287,812-1-8
Freight &c paid locally - 12,794-13-0
300606-14-8
Deduct transfers to other taluks - 36664-10-6
263,942-4-2

[signature]
Assistant Comptroller
on special duty

Balance Sheet of the Kolar Taluk Depot fothe period ending 29th February 1920.

LIABILITIES.					ASSETS.					
FOOD CONTROLLER.		2,87,812	1	8	SUNDRY DEBTORS.					
Deduct:-					Ragi account	49	11	3		
Remittances by R.T.Rs	217,696- 7 4				Cash advance to be recovered	101	11	5		
Transfers	36,664 10 6				Rice account	2,733	9	9		
		2,54,361	1	10					2,885	0 5
Net due		33,450	15	10	STOCK ON HAND.				14	0 0
NET PROFITS.		8,146	9	6	CASH BALANCE IN TREASURY				38,698	8 11
Total		41,597	9	4					41,597	9 4

Bangalore,
25th March 1920.

M.N.

Assistant Comptroller
on special duty.

C. O. 355—L. A. D. 11]

Objection statement on the examination of the Food Supply accounts of Kolar Taluk Depot

WD 02264—GPB—8,000—22-7-19

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	SUGATUR SUB-DEPOT.				
1.	Amount acknowledged by the Sheristedar on 30-1-1920 is Rs.324/- while that credited in the Cash Book is Rs.323-15-7 or 5pies less. Ragi account 35 5 4 Rice account 288 20 3 323 15 7	5	The difference should be explained & the amount remitted to treasury without further delay.		
2.	4-7-1919. The quantity shown as received by the Sheikdar and credited in his account is 50 bags of 66 seers each at Rs.13-14-4 per bag and the amount shown as due is Rs.694-12-8. In the Day Book and Ledger of the Taluk Depot, as well as in the Daily report, it was originally 32-50 (average 65 seers per bag) & cost Rs.683-2-0, the correct amount being Rs.684-4-0. and these have been subsequently altered to 32-22 and Rs.678-6-9 respectively; and yet there is the remark in the Day Book that the bags were measured at the time of issue.	4 11 3	The ~~room~~ reason for corrections is not apparent. The amount due from the party viz., Rs.4/11/3 should be recovered and credited.		

Chief / Senior Auditor

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
3.	16 bags of Broken Rice - issued to this Depot on 5-8-1919, are shown as containing 13-76 seers in the original rough Book probably written up at the time of issue. The same was entered in the Day Book, as also its cost @ 6 seers per Rupee, viz., Rs.229-5-4. These have been subsequently altered to 13-60 and Rs. 226-11-0, the amount being shown in ~~the~~ pencil. In the Stock account also, the original figure, viz., 13-76 has been taken for total issues for the day, as worked out below:-	2 10 8	The reduction of 16 seers @ 1 seer per bag not - having been satisfactorily explained, cost - thereof @ 6 seers per Rupee will have to be recovered and credited.		
	15 bags Aralkunte 1290 seers 215 16 " Sugatur 1376 229 5 4 8 Vemagal 688 114 10 8 4 Evening retail sales 336 55 15 0 8 -do- 688½ 114 12 0 2 Gratuitous relief 157 53 4535½ The issue shown in the Stock Book is 45.35				
4.	The quantity issued to Mr. Mustafa Sab on 16-8-1919, as per entry in in the rough Note Book, probably written up at the time of issue,		Chief / Senior Auditor		

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	issue is 43.25 for 50 bags, while in the Day Book and Ledger it is shown as 41.08½ and 43.07¼ respectively - the cost shown in the last two cases is Rs.684-12-0 and Rs.717-14-0. The quantity shown in the Stock account also was 43.25 as entered by the Amildar with his own hand and this has been altered to 41.08½ by the Sheristedar. On this, the Amildar has remarked as follows on 30-11-1919:- "Why was not this correction explained by the Sheristedar".	36 1 4	As the correction remains unexplained and suspicious, the balance due should be recovered.		
5.	64 bags of Broken rice was issued to Vemgal Sheikdar on 26-8-1919, but 40 bags are debited in the accounts. But the issue of 24 bags of Broken rice (20.64) has been omitted throughout, i.e., in the rough Note Book, Day Book and Stock Account etc., How it was omitted is hard to understand. But for the acknowledgment of the party in the Taluk Depot Ledger and the credit in the Sub-Depot accounts, the amount viz., Rs.344/- should have been lost to Government. Even in this case, there are some suspicious corrections in the amount. The capacity of the other 40 bags issued the same day is shown as 34.80 in the rough issue Book, evidently noted at the time of issue and also Day Book or @ 87 seers per bag, whereas in the case of the		Chief / Senior Auditor		

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	the omitted 24 bags, the average capacity is 20.64/24 or 86 seers per bag. Another 56 bags of Broken Rice was issued to Vakkaleri and the average capacity of these bags is 48.72 ÷ 56 or 87 seers per bag.				
6.	Another point for notice in this case is that though 34.80 is debited in the Day Book and Stock account and the Register of Daily Issues, the cost being Rs.580/-, the quantity shown in the Ledger is 84.50 and the value shown accordingly. So on the whole 24 plus 30 or 54 seers costing Rs.9/- have been lost to Government and this will now have to be recovered ----------	9	The amount will have to be recovered and credited to Government without delay.		
7.	500 bags of Rangoon Rice (Whole Rice) have been issued to Mr.Mustafa Sab on 7-9-1919 and neither the quantity in pallas and seers nor the cost is noted in the Day Book. But the Rough Daily issue Book (probably written up at the time of issue) the original figures, which were 448.00 and 8960/- have been altered to 449.50 & Rs.8990/- respectively and the same taken to Ledger also. But the latter have been altered to ~~Rxx~~ 448.00 and Rs. 8960/- respectively. For the Stock account 449.50 has been taken as shown below:- Cash sales ----43.82½ Mr.Mustafa -- 449.50 Total 493.32½	30 " "	The reason for correction not being satisfactorily explained, the demand against the party has been increased & the amount be recovered. Chief / Senior Auditor		

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	Necessary reconciliation made when Mr.Mustafa's Gumasta had come for settelement of account and the excess viz., Rs.30/- added to his account.				
	VAKKALERI DEPOT.				
8.	Tow items of Rs.12/- and Rs.7/- paid by the Sheikdar on 4-8-1919 being excess sale proceeds have been credited to the Cash Book on 5-12-1919 after a delay of nearly 4 months.		The delay in crediting the amount should be - explained.		
9.	Rs.18/- being the cost of one Bag of rice purchased by this Sheikdar for his own use was sent to the Sheristedar through the Sanitary Inspector on 23-8-1919. The amount has been acknowledged by the Sheristedar but the credit is not traceable in the Cash Book. The explanation of the Sheristedar that it must have been included in the quantity taken out for retail sales in the Depot & that he paid the cost of the same from his pocket on the date of issue is not convincing. In this connection, it has to be stated that an anonymous letter enclosing the receipt was received on 28-2-1920 by registered post, but for which the matter would not have come out at all. It is learnt that the amount has since been refunded to the Treasury.		~~The amount must be recovered at once from the Sheristedar and credited to the Treasury.~~ Non issue of proper receipt from the Counterfoil receipt book has led to this serious irregularity. Chief/Senior Auditor		

Objection statement on the examination of the.....accounts for

WD 02264—GPB—8,000—22-7-19

Serial	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
10.	~~From the Consignment Register produced for audit, it is observed that uniform bags of 90 seers each were made to an extent of 1928 from the general lot from 14-11-1919 to 20-12-1919~~		~~Explanation as to why even measured bags of 90 seers each issued to all the four Sub-Depots Keepers at Kolar have been given for sale @ 87 and 88 seers per bag may be furnished. Information as to how the difference is to be accounted for may also be explained.~~		
11.	On 10-8-1919, eleven Broken Rice bags containing in all 9.22 seers were sold inthe Taluk Depot. The original figures in the Day Book, Cash Book and Stock Book also show the number of bags sold as eleven only. Subsequently the number of bags issued is altered to 12 in a separate Ink, thus distributing the quantity of 11 bags to 12 which results in a loss of 1 bag to the Depot. In the statement of Daily transactions also an issue of only 11 bags is shown (attached herewith)		~~Same as for Item No. 6 supra.~~ The reason for correction may be explained.		
12.	On 13-9-1919, amount realised by the sale of 17 bags of rice should, as per details given, in the Rough Book, be Rs.305-13-0. The Day Book entry also shows Rs.305-13-0, which is subsequently corrected to Rs.303-13-0 ---------- .	2 0 0	The amount should be recovered & credited to Treasury without delay. Chief / Senior Auditor		
	Total collections. Men's Stall 181- 1-0				

C. O. 355—L. A. D. 11] Objection statement on the examination of the.....accounts for WD 02264—GPB—8,000—22-7-19

Serial	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
13.	On 27-8-1919 the issue of whole rice in Day Book works up to 109-02 pallas, whereas in the Stock Book the issue is shown as 109-12 pallas		The difference may be explained.		
14.	On 29-8-1919 the quantity of Broken rice for 13 bags is noted as 10-88 pallas in the Day Book in the first instance (Cabs Sales), which when distributed among 13 bags will be 84 seers per bag; but as corrected to 10-38 pallas subsequently, the capacity of each bag will be only 79 seers per bag. The capacity of another 10 bags sold onnthe same day is 86 seers per bag.		May be explained.		
15.	From the consignment register produced for audit it is seen that 1928 uniform bags of 90 seers were made between 14-11-1919 and 20-12-1919. for issue in the Depot.		Explanation as to how even measured bags of 90-seers each have been issued only @ 87 & 88 seers per bag may be furnished. How the difference has to be accounted for may also be stated since same when calculated @ 87 & 88 results in a heavy loss to Government.		
16.	As per personal Ledger mainatined by Mr.Gopal Naik, in which all the entries are made by the Depot officer, it is noticed		Chief / Senior Auditor		

Objection statement on the examination of the.....accounts for

WD 02264—GPB—8,000—22-7-19

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
	noticed that on 26-11-1919, 20 bags of 90 seers and 1 of 70 seers or 21 bags of whole rice were issued to him. But in the Day Book, the total number of bags issued that day inclusive of those issued to Mr. Gopal Naik are noted as 95 in the first instance, but subsequently altered to 96 which is taken to Stock Account. The quantity of 21 bags has thus been distributed to 22 bags.		The descrepancy may ~~clearly~~ be explained. Information as to how the cost of the excess issue of 1 bag has been accounted for may be noted.		
17.	After the total issue of stock each day the closing balances have not been noted at all in the Stock Book, though there is provision for the same in the Stock Register.		This should invariably be attended to in future.		
18.	Cash and credit entries are noted in the Day Book under one and the same column, and sometimes both credit entries are made both under credit and debit heads.		This is confusing. ~~and~~ ~~hence~~ Cash and Credit sales should properly be distinguished and brought to Day Book under particular heads.		
19.	Number of bags and the quantity contained therein differ from each other in Day Book, Stock Book & Ledger		This is misleading. The Quantity should necessarily be identical with one another.		

Chief / Senior Auditor

Objection statement on the examination of the.....accounts for

WD 02264—GPB—8,000—22-7-19

Serial No.	Description of item	Amount placed under objection	Remarks of Auditor	Reply or explanation of the administrator of the fund	Final disposal
20.	There are very many corrections and overwritings in all the Books Even in Chalans corrections are made in the original after they are returned from the Treasury.		All the ~~xxx~~ entries must be well scrutinised before they are made in the Books and if at all a wrong entry is made by mistake, ~~xx~~ it should be scored off in red ink and a fresh entry made with initials on the entries scored out.		
21.	The Ledger postings are not made generally then and there and there are very many alterations subsequently in quantity and cost entered. The Depot Officer says in this connection that he had to alter quantities issued after the individuals concerned reported to him some shortages when payment was made.		This is irregular. All entries in Ledger should be made immediately after the stock is issued on credit sales. The quantoty noted in the first instance should not on any account be changed afterwards, as per oral statements made by the parties concerned		
22.	Receipts are not at all granted in many cases for payments made, since all vouchers were not produced from the sub-depot keepers outside the Taluk. The sub-depot keepers in Kolar have not maintained any account for their sales of stock taken from the Taluk Depot.		For each and every payment made to the Depot, receipts should be granted on the date of the receipt of money. The sub-depot keepers must maintain regular accounts forsales also in detail.		
23					

Chief / Senior Auditor

Assistant Comptroller on Special Duty.

No. 4110.

OFFICE OF THE FOOD CONTROLLER AND
DIRECTOR OF CIVIL SUPPLIES IN MYSORE.
Dated Bangalore, the 28th February 1920.

Revised Instructions regarding Distribution and Sale of Burma Rice.

1. The allotments of Burma rice (including broken rice) for the Mysore State are sanctioned from month to month by the Deputy Foodstuffs Commissioner for India on applications sent by the Food Controller in Mysore. With a view to enable the Food Controller to prepare his consolidated estimate of requirements, the Deputy Commissioners of Districts, the Presidents of the Bangalore and Mysore City Municipalities and the Vice-President, K. G. F. Sanitary Board, are requested to carefully study the requirements of the areas under their jurisdictions and send a consolidated forecast of their requirements for every month not later than the 5th of the previous month. The allotment for each month is generally received in Madras not earlier than the last week of the month and not later than the middle of the following month. Thus the February allotment (for which application has to be made to the Deputy Foodstuffs Commissioner by 15th January on indents received from districts by the 5th January) will arrive in Madras between the end of February and the middle of March and may be available for issue from the middle of March to the middle of April. Thus the indent has to be framed with reference to the probable requirements two to three months later.

2. The shipments will be distributed between the several districts and local areas with reference generally to the indents received. It may be noted here that indents for each station should ordinarily be for not less than one broad gauge waggon load (16 tons) as the railway authorities in Madras will not allow waggons to out stations for smaller quantities.

3. Every effort will be made to send the railway receipt to consignees as quickly as possible but should there be any delay, the consignees should make arrangements to take delivery of the goods on execution of indemnity bonds. They should ascertain the weight of the consignment by actual weighment of at least ten per cent of average bags and of all bags which appear to be slack. After the weight of the consignment is ascertained, it should be converted into pallas and seers. This can be done by measuring out a few hundred seers and taking weighment of the same. Weighment of waggons at the railway weighbridges does not give the weight with sufficient accuracy and hence this procedure should not be adopted. Where there are no facilities for weighing, the consignment may be measured in the first instance and the converse process of converting volume into weight performed by weighing in a pair of ordinary scales about 50 seers and noting weighment of the same.

4. A report about the condition in which the consignments arrive should be sent to the undersigned in the form given below within five days from the date of arrival. In this connection attention is invited to para 3 of Government Proceedings No. G. 19752-65—P. P. 6-19-265, dated 26th February 1920 directing that "the officers to whom goods are consigned will be held personally responsible to furnish receipts within five days of the receipt of consignment"

1. No. of Railway receipt.
2. No. of bags as entered in the railway receipt.
3. Weight as entered in the railway receipt.
4. Freight charged in railway receipt.
5. No. of bags actually received.
6. No. of bags received in sound condition with weight (or measure) of the same.
7. No. of bags received in slack condition or cut with weight or measure thereof.
8. Remarks about the quality of the rice, etc.
9. Costs incurred.
   - (a) Freight.
   - (b) Demurrage.
   - (c) Cart-hire.
   - (d) Any other incidental expenses.

If there is a large proportion of cut or slack bags the attention of the Railway authorities should be drawn to the fact at the time of taking delivery. If there is any shortage in the number of bags delivered, a claim for the value of the short delivered bags (at the Madras *f. o. r.* price plus freight) should be promptly made to the Railway authorities.

5. The freight and other incidental charges may be met from the sale proceeds of the rice, the sanction of the Deputy Commissioner (or President) being obtained for all such charges and the vouchers being kept for audit by the local audit staff of the Comptroller's office.

6. When any consignment is despatched the *f. o. r.* price at Madras or Bangalore will be intimated to the Deputy Commissioners and other consignees in the annexed form. The sale price should be fixed by adding to the *f. o. r.* price the railway freight and other incidental charges incurred by the consignees as well as the cost of the Depot establishment. It should be calculated to the nearest quarter of a seer per rupee so as not to involve any loss to Government. The price so fixed should be intimated to the Food Controller.

7. Burma rice should only be sold through Government or Municipal Depots or through Co-operative Societies approved by the Deputy Commissioner or by the Registrar of Co-operative Societies or other public bodies approved by the Food Controller. It should not be issued to merchants. Transaction should always be for cash, the exceptions being (1) in respect of consignments sent to other depots and (2) in respect of supplies made to Co-operative Societies when the Registrar accepts the responsibility for credit.

8. As Burma rice is generally cheaper than other varieties of rice obtainable in the market there is great demand for it and the available supplies are insufficient to meet the entire demand. The rice should therefore be issued only in limited quantities to *bona fide* consumers and every effort should be made to make one month's supply last till the next supply is received. Instances have come to notice of supplies of Burma rice from Government Depots being collected by petty shopkeepers and being sold again at a higher price. Every effort should be made to prevent this.

9. Weekly reports of transactions in depots should be posted to the Food Controller every Sunday in the form already prescribed so that they may reach his office on Tuesday at the latest. In addition to the weekly return, a consolidated return should be sent to the Food Controller in the same form as the weekly return, on the 1st of every month embracing all the transactions during the previous month.

10. The stocks in the depot should be examined on the first of every month and the report of verification sent to the Food Controller punctually so that it may reach his office not later than the 5th of the month. A consolidated statement showing the stocks on the 1st of every month in all the depots in the district should also be prepared in the Office of the Deputy Commissioner, and a copy sent to the Food Controller.

11. The cost price of the rice consigned to a district will be debited to the Deputy Commissioner in the accounts of the Food Controller. Further distribution within the district should be noted in the accounts of the Deputy Commissioner's office. The realisations from sale of Burma rice at the depots should be remitted to the Treasury every day for credit to the special advance head opened in accordance with the Comptroller's instructions No. 767, dated 25th December 1918 and a pass book maintained as prescribed therein. On no account should the daily realisations be allowed to remain with depot-keepers. Remittance transfer receipts for all remittances made to the treasury should be obtained by all the taluk and other depots in a district in favour of the Deputy Commissioner once a week and sent to him, who in turn will send a consolidated Remittance transfer receipt on the State Huzur Treasury in favour of the Food Controller. Other consignees will send Remittance transfer receipts direct to the Food Controller or credit the amounts to his account with the Mysore Bank.

K. MATTHAN,

Food Controller and Director of Civil Supplies.

No

OFFICE OF THE FOOD CONTROLLER AND DIRECTOR OF CIVIL SUPPLIES IN MYSORE,

Dated Bangalore, *1920.*

FROM

The Food Controller and Director of Civil Supplies in Mysore.

To

SIR,

I have the honor to intimate that Messrs. Wilson & Co., Clearing Agents at Madras, have been instructed to despatch to you to Railway Station bags of Burma whole rice priced Rs. per bag of lbs. nett *f. o. r.* Madras and bags of broken rice priced Rs. per bag of lbs. nett *f. o. r.* Madras out of allotment arriving in Madras per *s. s.* . The Railway receipts will be forwarded to you direct by them.

2. Kindly arrange to take delivery of the above immediately on arrival in accordance with instructions issued in this office Circular letter No. 4110, dated 28th February 1920, and forward the report about the condition in which the consignment arrives within five days as required in para 4 of the Circular letter. Attention is also invited to para 6 of the Circular letter *re* adding freight, cart-hire and other incidental charges incurred locally as well as the cost of the Depot Establishment to the *f. o. r.* price in fixing the sale price.

I have the honor to be
Sir,
Your most obedient servant,

Food Controller and Director of Civil Supplies in Mysore.

WD 2025—GPB—500—6-3-20

	[illegible]		228	14/12/18		228	228
14/12/18	[illegible]	15	828				828
16/12/18	[illegible]	20	110				1928
17/12/18	[illegible]	18	99				2918
18/12/18	[illegible]	41	2258				517
[illegible]	[illegible]		2000	18/12/18	[illegible]	1000	2517
19/12/18	[illegible] 24 [illegible]		132				1517
20/12/18	[illegible] 15 [illegible]		99 116				1649
21/12/18	[illegible]		190	21/12/18	[illegible]		1928 116
22/12/18	[illegible]		325				[illegible]
24/12/18	[illegible]		628				1253 116
25/12/18	[illegible]		31 40				1316 36
26/12/18	[illegible]		156 4				~~1321 116~~
27/12/18	[illegible]		175				~~1347 76~~
[illegible]			117 143				~~1352 156~~
[illegible]							~~1509 36~~
							1503 116
							1678 116
							~~1684 36~~
							1798 99
							~~1804 19~~
				27/12/18	[illegible]	1000	79899

				[illegible]	[illegible]	500	29899 [illegible]
28/12/18	[illegible]	75	0				37399
29/12/18	[illegible]	31	4				
30/12/18	[illegible]	75	0				71759
31/12/18	[illegible]	131	4				
1/1/19	[illegible]	31	4				
2/1/19	[illegible]	75	0				
		343	12				
				3/1/19	[illegible]	500	21759 [illegible] 3/1/
4/1/19	[illegible]	277473					299130 [illegible] 4/1/19
5/1/19	[illegible]	146	11	2			
6/1/19	[illegible]	143	12	0			342502
7/1/19	[illegible]	143	12	0			
		434	3	2			
8/1/19		175	0	0			360102
				8/1/19	[illegible]	2000	0 0
						1725	

				378892
10/1/19	[illegible]	12916		391798
			10/1/19 [illegible] 2000	191798
10/1/19	[illegible]	18780		210518
11/1/19	[illegible]	18780		229298
			11/1/19 [illegible] 200	209298
12/1/19	[illegible]	18780		
13/1/19	[illegible]	15640		243658
		34312		
[illegible]	[illegible]	3140		
14/1/19	[illegible]	18780		284298
15/1/19	[illegible]	18780		
		40640		
16/1/19	[illegible]	15640		299838
17/1/19	[illegible]	16812		
18/1/19	[illegible]	1628		
		33140		333018

18/1/19	[illegible]	1500	1830	18
20/1/19	[illegible]	852	1744	158
	[illegible] 84-6-0			
	[illegible] 12			
	5-2-0			
	[illegible] 112-8-0	1138	1631	78
	1-0-0			
	113-8-0			
21/1/19	[illegible]	56	4	0
			1687	18
22/1/19	[illegible]	75		
			1762	18
23/1/19	[illegible]		1837	18
23/1/19	[illegible]	5	1832	18
	[illegible]	210	1830	18
24/1/19	[illegible]	140	1689	78

24/1/19	[illegible]	100	00	24/1/19	[illegible] 14-1-0 [illegible]	85 00	1789 78 1704 78
25/1/19	[illegible]	100	00	25/1/19	[illegible] 140 [illegible] 14-1-0 [illegible] 109-6-0 [illegible] 012-0 [illegible]	110 20	1804 78 1694 58
				[illegible]	[illegible] 39-1-0 [illegible] 1-40	40 50	
				[illegible]	[illegible] 39-1-0 [illegible] 1-40	40 50	1580 38
				[illegible]	[illegible] 31-4-0 [illegible] 1-40	32 80	
				[illegible]	[illegible]	1 00	
						114 20	
27/1/19	[illegible]	212	80				1792 118
28/1/19	[illegible]	112	80				1905 38
29/1/19	[illegible]	168	120				2073 158
30/1/19	[illegible]	162	80				2236 78
				30/1/19	[illegible]	65 00	
					[illegible]	52 00	
					[illegible]	26 00	2010 78
					[illegible]	26 00	
					[illegible]	66 40	

					3572		
					500		
					1400		
					2200		
				30/1/19	1000	101078	
31/1/19		162 80				1172158	
1/2/19		162 80		1/2/19		133578	
					14064		
					22412	97102	
					36476		
2/2/19		165 50					
3/2/19		159 00				1295152	
		324 50					
4/2/19		162 80				1458172	
5/2/19				5/2/19	1410		
					1410		
					1410		
					1410		
					1410	1155112	
					1410		
					1410		
					1410		
					1410		
					1410		
					14640		
					1410		
					1040		
					30250		

5/2/19	[illegible]	106 40	5/2/19	[illegible]	117 00
	[illegible]			[illegible]	117 00
6/2/19	[illegible]	173 63		[illegible]	480
7/2/19	[illegible]	159 19			2388 0
8/2/19	[illegible]	143 120			
9/2/19	[illegible] 10/2/19 [illegible]	223 16	10/2/19	[illegible] 13 [illegible] 4 20 [illegible] 52 00	53 00
10/2/19	[illegible]	180 119		[illegible] 1 00	
11/2/19	[illegible] 12/2/19 [illegible]	164 129			53 00
		345 86	12/2/19	[illegible] 24 20 [illegible] 14 10 [illegible] 351 00	357 00
				[illegible] 6 00	
					357 00

917 32

1023 72

1196 135

1355 152

1499 112

1446 112

1669 128

2015 52

1658 52

13/2/19	[illegible]	162 80		1820 13 2	
14/2/19	[illegible]	175 00		~~1996 52~~	
					Rs 14 2/19
15/2/19	[illegible]	133 0 10		2128 14 0	
	15/2/19	[illegible]	28 13 4		
		[illegible] 2 [illegible] 14 10 [illegible]			
		[illegible] 1½ [illegible]	21 98		
		[illegible] 1½ [illegible]	21 98		
		[illegible] 16 [illegible]	11 86		
		[illegible]	0 100		
		[illegible]	8432	2044 10 10	Rs 15 2/19
	17/2/19	[illegible]	480	2040 2 10	Rs 17 2/19
18/2/19	[illegible]	~~1355 9~~ 1347 4		~~2175 8 7~~ 2174 10 2	Rs 18 2/19
	27/2/19	[illegible]	1500 00	674 10 2	

4/3/19 [illegible] 47 [illegible] 627 10 2

[illegible]

[illegible] 15 [illegible]

46 [illegible]

[illegible] 47 [illegible]

[illegible]

[illegible] 4/3/19

5/3/19 [illegible] 140 00 437 10 2

[illegible] 12 [illegible] 18

[illegible] 18600

[illegible] 400

[illegible]

[illegible] Shahmani

5/3/19

Checked

[illegible] 18/3/19

13-3-19

18/3/19 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

756 0 11

~~59684~~

[illegible]

58984

[illegible] 1345-9-3

[illegible]

[illegible]

[illegible]

Mal Balance 1783 35 ~~[illegible]~~

[illegible] 18/3/19

[illegible]

[illegible] 1 3/ [illegible]

355 [illegible]

178 [illegible] 80 [illegible]

[illegible] Vide

[illegible] 553 / 8/3/19 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

18.3.19

600 0 0 ~~1244 6 8~~ 1183 3 5

178 8

18/3/19

447.13.1

[illegible]

[illegible]

[illegible] 2.19 [illegible]

[illegible]

[illegible]

[illegible] 43.14 0

[illegible] 21.15 0

[illegible] 21.15 0

[illegible] 73.2 0

[illegible] 14.10 0

[illegible] 3 0 0

178.8 0

178 8 0 ~~1065 14~~ 8

20/3/19

22/3/19

24/3/19 [illegible] 110 89

[illegible]

[illegible]

1115 42

25/3/19 [illegible] 12 [illegible] 24 [illegible] 160 [illegible] 16 [illegible] 209 43 905 15 11

197 43 915 15 11

[illegible] 200 [illegible] 66 [illegible] 6 [illegible] 849 15 11

26/3/19 [illegible] 20 [illegible] 18 [illegible] 360 [illegible] 12 [illegible] 372 [illegible] 372 [illegible] 477 15 11

28/3/19 [illegible] 278 [illegible] 1996 4

28/3/19 [illegible] 44849

[illegible]

647 11 1

28/3/19 [illegible] 66 00 581 11 1

[illegible]

100 [illegible] 33 [illegible]

[illegible] 66 [illegible]

[illegible]

29/3/19 [illegible] 1918 [illegible] 520 [illegible] 61 11 1

[illegible]

[illegible]

[illegible]

[illegible] 520 [illegible]

[illegible]

[illegible] 22-3-19 [illegible] 2 40 597 1 29.3.19

[illegible]

[illegible]

9/4/19 [illegible] 1 140 579 1

[illegible]

1/5/19 [illegible] 55 140 1 11 1

[illegible]

1/5/19	[illegible]	26			27/11
1/5/19	[illegible]		1 00		[illegible]
23/6/19	[illegible]		1 00	16/11	
~~30/7/19~~	~~[illegible]~~				
1/8/19	[illegible]		16/11		[illegible]

[illegible] 3/5/19

9/5/19	[illegible] 10/1/19 [illegible] 2000-00 [illegible]	2000	00	[illegible]	[illegible] 2000-00				2000	00
				13/5/19	[illegible] 5 [illegible] 72 [illegible] 180 [illegible] 36-00 [illegible]	36	00	1964		[illegible]
				13/5/19	[illegible] 420 [illegible] 64-00 [illegible] 64-00 [illegible] 420 [illegible] 32 [illegible] 14 [illegible] 4-14-0 192-1-2 [illegible] 14 [illegible] 230-6-4 422-7-6	422	7	6	15	8 6
				7/6/19	[illegible] 10 [illegible] 108-00	110	8	0	1431	06

	[illegible]	2 [illegible]					
		110 [illegible]					
15/7/19	[illegible]	740	6	3	690	10	3
30/7/19	[illegible] 22/3/19 [illegible] 6 [illegible] 18 [illegible] 108 [illegible]	108	[illegible]		582	10	3
1/8/19	[illegible]	582	10	3	[illegible]		

20/11/18	[illegible]	142 58				32929
21/11/18	[illegible]	152 96	21/11/18	[illegible]	200	431 23
22/11/18	[illegible]	391 93		[illegible]		281 123
23/11/18	[illegible]	6 20				173 56
25/11/18	[illegible]	300		Mini 15.3.19		69976
[illegible]	[illegible]	53 46				99976
						105360
26/11/18	[illegible]	17 30				107014
27/11/18	[illegible]	26 50				109713
28/11/18	[illegible]	14 42				111912
			28/11/18	[illegible]	500	61212
29/11/18	[illegible]	74 73				68685
[illegible]	[illegible]	300		Mini 15.3.19		93685
30/11/18	[illegible]	32 14				101965
2/12/18	[illegible] 21-9-0 26-5-0	47 14				106745
3/12/18	[illegible]	100		Mini 15.3.19		166745
5/12/18	[illegible]	150		Mini 15.3.19		181745
10/12/18	[illegible]	12	5/12/18	[illegible]	938	87945
			14/12/18	[illegible]		89145
					109	97781 1010

[illegible] 44 7 7 3 7 9 3

To amildar to return the advances to parties — 73 — 737 9 3

Total 252945

Mis acct closed

Rupees two thousand five hundred and twenty-five, annas four & pies five —

[illegible] 15-3-19

[illegible] 18/12/18

18/3/19 [illegible] 450 00

450 00 checked [illegible] 18/3/19

[illegible] 450

(27)

(24)

	Shetti halli Ramegowda		
	by the ag. amildar	1000	
15-11-18	Chennapura patel	50	
15-11-18	Kamaden halli Patel	500	✓
16-11-18	Beerman halli Patel	200	✓
27-11-18	Angatatti patel	400	
do	Shillangeri Patel	300	✓
28/11/18	do	×500	✓ pur sale pro
29/11/18	Irgasanosa patel	150	
6-12-18	abni	~~3500~~ ×500	✓ 3600-00
6	Recoveries.		
10-12-20	Shillangeri	800	500/- towards Kamaden halli & 300/- advance
12-12-20	abni	×500	taken on acct
5-12-18	Kamaden halli	500	adjusted
	Beerman halli	200	do.
14-12-18	Chennapura	50	do.
27-12-18	Angatatti	400	
28-12-18	Irgasanosa.	150	
		2600	2600-00
	Balance	1000	
	Ragi supplied to mustappa	480	
	Balance of Ragi supplied by [illegible] halli people	520	

Balance 7-00

(23) old account ~~[illegible]~~ advances

	From Mustaffa Sabi	2000 . .	Recd 1000/- from Sheristadar who had recd 2000/- from the Sahib & had advanced 1000/- to Sheristadar
25.11.19 ?	President. Kolar Mey	600 . .	
		2600 . .	
	From Sale proceeds. on 28/11/19	500 . .	
	6/12/19 —	500 . .	
		3600 . .	
	Sale amount adjusted	1000 . .	
	Paid to Mustapp Sab	1000	Pd to his brother on 11.1.1919.
	Ragi Supplied —	480 .	
	Total amt returned	2480	
	Balance of advances hand —	600 . .	
		3080	
	Balance to be Paid.	520 . .	out of Sale amt to be recovered

Amount with me.

		500 . .	
10.12.10	From Shillanjore acct.	300 . .	500-0-0 with Govt accts —
27.12.10	Anyatatti —	400 . .	
28.12.10	Nyasanora —	150 . .	
	From Shroff.	737 9 3	
		1587 9 3	
11.1.19	Returned to Mustapharab thro his brother —	1000 . .	
	Balance	1587 9 3	
8/8/19	Returned to the Treasury	587 9 3	
	Balance Vide infra)	6[illegible] . .	

1587-9-3
500-0-0
2089-9-3
1000
1089
587
500

29

3.12.18	Given to Amildar	1000	
[illegible]	Expenditure	[illegible]	
5.12.18	Given to Amildar	1000	✓
11.12.18	Given to Amil	500	2500.00
14.12.18	from Sale Proceeds	228	✗
18.12.18	from Treasury Amt	1000	
21.12.18	do	1000	
27.12.18	Sale Proceeds	1000	✗
—	Sale Proceeds	500	✗
3.1.19	—	500	✗
11.1.19	do	200	✗
18.1.19	do	1500	✗
30.1.19	do	1000	✗
27.2.19	do	1500	✗
		9-8	✓
		10928	
		66	4-8
		258	

Rs 737-9-3 shown as p[illegible] to Amildar in auth no 1 of Shroff Cash Ord[illegible] not shown here but this is credit[illegible] in the [illegible]

3.12.18	Receive from the District Treasury	2500	
	deduct Expenditure	100	
	Balance	150	
4.12.18	from Balance	1500	
	deduct Expenditure	[illegible]	
	Balance	[illegible]	
5.12.18	Opening Balance	1500	
	deduct Expenditure	1000	
	balance:—	500	
11.12.18	Balance:—		
18.12.18	from the Treasury	2000	
10.1.19	returned to the Dist. Tre	2000	

	Received from Dist. Treasury Towards Imprest.	500		
	Deduct Expenditure	nil.		
	Balance	500		
4-12-18	Opening Balance.	500		
	Deduct Expenditure	nil		
	Balance	500		
5-12-18	Opening Balance	500		
	Deduct Expenditure	nil		
	Balance:—	500		
6-12-18	Opening Balance	500		

3.12.18	Expenditure	nil.
4.12.18	Expenditure	nil.
5.12.18	Expenditure.	nil.
6.12.18	wide in first acct.	

	Adjustment of Advances			
10.12.18	From Shillangere patel	800	.	.
27.12.18	From Angatatti patel	400	.	.
28/12	Ingasandra pate	150	.	.
		1350	0	0
	Credited to the govt advances	~~500~~	.	.
	Balance on hand	1350 ~~850~~	.	0
	Received from Shroff	737	9	3
		2087	9	3 total
	Total amt on hand with me	~~1587~~	~~9~~	~~3~~
20.12.18	Jayamma basva pate	50	9	10
11.1.19	Returned to Mustapha Sab Mrd his brother	1000	.	.
	Balance	1050	9	10
18/3/19	~~Credited to the Treasury~~	~~587~~	~~9~~	~~3~~
	Remitted to Treasury	587	8	4
		0	0	0
	G. Total payments	1638	2	2
	Balance on hand	449	7	1
	Remitted to the Treasury on 18.3.19 to old acct	450	0	

amt credited to Shroff's cf to 587 8 4

19

34

advances given

15.11.19	Chennapur patel	50		adjusted at the time of Payment.
	Kamadenhalli patel	500		
16.11.19	Beermanhalli - do	200		
27.11.19	Angatatti - 1 "	400		27/12/19
"	Shillangeri do	300		10.12.19
28/11/19	Shillangeri pay Prea.	500		
29.11.19	Irgasandra	150		2[illegible]/12/18
6.12.19	alias	500		Credited to Govt a/c

(17)

	advance adjusted			
10.12.18	From Shillangere –	800	. .	500 . . ~~two~~ Credited towards current acct. 300 towards old account

(36)

Consolidated accounts

Date	Items	Receipts	Payments	Balance hand	Rem
November	Mustaffa Sab.	2000 . .			
	Shettihalli Ramappa advances		1000 . .	1000 . .	
15.11.18	Chinnapur patel advance		50 . .		
	Kamdenhalli patel –		500 . .		
16-4-18	Beermanhalli Patel		200		
17.11.18	Sale proceeds.	88 10 1			
18.11.18	do	98 3 -			
19.11.18	"	142 5 8 ✓			
20.11.18	from President.	600 . . . ✓			
	Sale proceeds	152 9 6 ✓			
21.11.18	do	191 9 3 ✓			
22.11.18	do	26 2 - ✓			
23.11.18	do	24 3 9 ✓			
24.11.	do	29 10 9 ✓			
25 . .	President.	300 . . ✓			
	Sale proceeds	17 8 . ✓			
26/11/19	Sale proceeds.	26 15 . ✓			
27.11.19	Anktatti Patel advance		400 . .		
	Shillangere patel		300 . .		
	Sale proceeds	14 4 2 ✓			
28/11	do	74 7 3 ✓			
28/11	Shillangere Patel advance		500 . .		

(37)

	President	3786-8-5	2954-0-0	836-8-5
		3[illegible]-0-0		
	Sale Proceeds	32-14-0		
24/11/18	Value of bags purchased		165-0-0	
	Advance to Yasanda Patel		150-0-0	
30-11-18	Sale Proceeds	21-9-0		
	To Mustaffa's return		180-00	3 on hand
			3265-7	
	Shetti half price paid	41-0-15-5	3778-0-0	875-15-5
	Mustaffa's tab. paid in Neg. value		480-00	480-00
	Cl. B.			395-15-5
	December			
1-12-18	Sales	26-5-0		
2-12-18	President K.M.	600-0-0		
	Govt. Treasury Interest acct	25-00-00 5-00-0-0		
5-12-18	President	150-0-0		
	P. to Kamadenhalli		186-00	
	Beemanhalli		290-00	
	Murenahalli		98-0-0	
	Sowdewandhalli		364-00	
	Admi. Patel advance		5-00-00	
	Sale Proceeds	12-0-0	17-4-0	
	Shillangere		1546-14-0	
	Do advance paid	800-0-0		
	Sale Proceeds	108-0-0		
	Loan payments		371-20	
	Advance paid	500-00		
	Sale Proceeds	120-0-0		
		8957-4-5	7134-0-0	

				836-8-5
				1169-6-0
				634-[illegible]
				150-0-0
				954-6-5
				875-15-5
				3[illegible]2-15-[illegible]
				480-00
				395-15-5
				389-4-5
				989-[illegible]
				500-0-0
				3489-[illegible]
				3389-4-5
				4473-4-5
				2[illegible]
				1713-[illegible]
				3[illegible]
				3[illegible]
				2[illegible]
				1[illegible]

23/12/18	Thro' Nundamballi Sh.			1673-9-7
	Munikrishtappa 35-26			1673-9-7
	Sunnappa 9-133			
	44-15-9	44-15-9		44-15-9
	Balance			1653-9-10
27/12/18	Anpatalli 28/12/19			
				1900-00
	Total			3528-9-10
	Paid to Anpatalli partis 48K	672		
	Paid to Hanke Patel P.	163 2		835-2-0
		835 2		
	Balance			2692-15-00
	Deduct the amount of Govt. advance on that date Cash 725-13-0			2718-7-10
	Seetti payment 245-0-0			
	Nundam 44-15-9			
	1015-12-9			1015-12-9
	Balance on hand		7	1677-3-1
Deduct	Mustaphna Salaage 1000-00			
	President's advance 600-00			
	1600-00			
	Profit 50-11-7			
	1650-11-7	on hand		

(16)

(15)

(38)

		1825	1·7			Kulakhutpura, Chinnapura etc		109-9-7	
					13-12-18	Cash sent to K.G.F		50-0-0	
					14-12-18	Sale proceeds	82-8-0		1796-[illegible]
						Halisamaranahalli		44-1-7	
						Kodi Hemmer Patel		425-0-0	
						Alni		84-6-0	1248-11
					16-12-18	Sales	160-0-0		1352-11
					17	Sale Proceeds	99-0-0		1467-11
						Seeti payments		245-0-0	1406-11
					18-12	Sales	225-8-0	87-8-0	1432-3
						Cash sent to K.G.F			
						From the Treasury	2000-00		3432-3
					19-12	Sales	132-0-0		3564-3
					20-12	Sales	89-11-6		3653-14
						Jangam basvapura		50-9-10	3603-[illegible]
					20-12	Silanyree		323-7-0	
						Apinalli		557-4-0	
						Shapur mini Samiahbap		160-0-0	2075-9-11
					21-12	Sale Proceeds	190-00		1885-9
						Mallanahalli Pete		209-15-5	1241-12
						Chenjamalli Pete		995-0-0	1537-12
					23-12	Sales	325-00		1212-12
						Nandamballi		44-15-9	1233-10
					27-12	Sales (for 24 to 27th)	544-14-3		
						Angatatti		672-0-0	
						Harbe		163-2-0	
						Angatatti Pete advance received (27-11-18)	400-00		

27/11/18	Received from the advance given to Angatatti Patel	400							
	From the Treasury Sale auch	1500							

		13155-14-2	11212-7-2	1943-7-0
29/12	Gyasandra		584-6-0	
	Kendatti		168-12-0	
	Gyasandra A-Rem	150-00		
	Sale Proceeds	75-00		
29/12	Sale Pr	31-4-0		
30/12	Sale P	75-00		
31-12	Sale Proceeds	131-4-0		
		13788-6-2	11915-0-2	1603-12-0
		7477-2-9		

					1884-6-5
					1909-6-5
					110-00
					1914-6-5
					2619-6-5
					99-00
	Total				2718-6-5
17-12-18	Paid pr Teeli Rangappa	245			2465-00
					1849-6-5
	Balance				1878-6-5
					115-8-0
	+ 124-8-0				1988-14-5
	2115-6-5				1988-14-5
					26-00
					2963-14-5
	Total				3988-14-5
20/12/18	Pd to Sriteanyari Patel pr 2 Khandies @ 14/1	323	7		3
	Jangam basvapur 3.12 Stale	50	9	10	374-0-10
	Balance				3614-13-7
					3551-4-0
	apitalli payment	557	4	1	1058
					3038-9-7
	Cpr 300 bags @ 32/- per bag				3068-9-7
	Supplied by Shapur municipal	160			160
					2908-9-7
					2878-9-7
21-12-18	Chanyamale Patel tray	995			2878-9-7
					1904
	Mallanahalli 15 Kandi	210	0		1205-0-0
					1673-9-7
					1698-9-7

(13)

Date	Particulars	Rs.			Balance		
	B/fr				1909	6	5
15.12.18	Sale proceeds of 20 bags @ 5/8	110					
	Total						
16.12.18	Sal — 18 @ 5/8	99			2119	6	5
					~~2118~~	6	5
17.12.18	Paid for 25 bags supplied from Sub[illegible]	126	8		126	8	0
					2341	14	5
18.12.18	Sale proceeds 21 bags @ 5/8	115	8		115	8	-
	Total				~~2238~~	14	-
18.12.18	Received from Dist. [illegible]	2000			2113	6	5
	Total				2000	14	5
					4115		
					3741	1	7
					551	4	0
					3441	1	7
					3441	1	7
					160	0	
					3030	1	7
					1205		
					1825		

(40)

Date	Particulars	Abstract Re.	Ex.	
	For Nov. & December	13518-6-2	11915-9-2	1603-13-0
	January Receipts	6643-15-11		
	Expenses		3971-1-7	
11.1.19	Mustaffaabad		1000-0-0	
	February	24061-2	3419-4-6	
		21385-7-3	20305-15-3	2263-8-0
	March. Payments		2483-12-9	
	Receipts	558-13-6		
		23127-4-9	22789-12-0	337-8-9
18.3.19	Returned to President		600-0-0	
	February O.B	1603-13-0		1603-13-0
	January Receipts	6643-15-11		6643-15-11
				8247-12-11
	Expenditure		3971-1-7	3451-1-7
11	advance sent to Mustaffabad		1000-0-0	
				2796-11-4
				2406-1-2
	February	2406-1-2	3419-4-6	5202-12-6
			3419-4-6	3419-4-6
				1783-8-0
	March. Payments	558-13-6		558-13-6
				2342-5-6
	Payments		2483-12-9	
		243-6-0		

4471-1-7
3276-11-6
2406-1-2
3682-12
3419-4-2
226
2826
2483-1
332
(Ret) 513
845
600
24

	Amount to be received from President	605	
10/12/18	Paid in Shillangue	1546.14.0	
	Balance		2669-6-5
		1667-6-5	12-0-0
		12-0-0	1679-6-5
		1679-6-5	
		800-0-0	800-0-0
		2479-6-5	2479-6-5
			108-0-0
			2587-6-5
			120-0-0
12.12.18	Paid in ahni for 268	371 2	2707-6-5
			371-2-0
	Balance on hand		2336-4-5
			82-8-0
14.12	Kodi Kanna Patel for	425	2418-12-5
	85 bags of 64 Seers	425	425
			7893-2-5
	Ahni Nagappa et	84 6	509-6-5
		509 6 0	1909
	Balance on hand		1384-6-5
			1384-6-5

(11)

	Amount to be returned				
	To Municipality	600	.	.	201
	Investment	1520	.	.	
		2120	.	.	2120.
					Balance
6.12.	Account Forward forward	714	4	5	
3.12.18	Govt. advance	2500	.	.	plus 500/- unfort
	Total	3214	4	5	
9.12.18	Sale Proceeds of 2 bags @ 6/- Sold the M. Hospital	12	.		3226-4-5
	Total				1546-14-5
					2679-16-5
10/12/18	Recouped advance given to Shillangere Patel	800	.	.	2479-6-5
	Total				
11.12.18	Sale Proceeds of 18 bags or Rag @ 6/-	108	.	.	
	Total				2587-6-5
12.12.18	do — 20 @ 6/-	120	.		
	Total				2707-6-5
14.12.18	Sale Proceeds of 15 bags @ 5/-8	82	8	.	~~14-5~~
	Total				2418-12-5
	~~Balance~~ on hand				~~2789-14-5~~
					509-6-0
					1909-6-5

43

10

5-12-18	Given to Amildar			1000		II
	Advanced to Iraja Sandra Patel	150				adjusted 29/12
5-12-18	Given to Paid to creditors					
	1. Nylezowda of Kamadhemihalli towards the balance of dues of Iraji	186				Plus no advance
Do	Seshagiri Rao of Moonadahalli — Do	98			✓	
Do	Beeramaiva halli Patel — Do	290				
Do	[illegible] devanahalli Patel	364			✓	
	Total	938				
14-12-18	[illegible] Chinna [illegible]	109	9	7	II	
	[illegible]	44	1	7	III	3-11-2
17-12-18	[illegible]	265			✗	

186-1
49
1176
700

186-5
290
476

5-12-18	Total	16524	5	2000			
(9)	Deduct expenditure	738					
	Balance	7144	5				
		12					

714-4-5
165
879-4-5

					Balance.		
6-12-18	Opening Balance	714	4	5	604	10	10
					560	9	3
					434	10	11
					144	12	9
					50	6	5
					529	13	1

714-4-5
153-11-2
560-9-3
165
725
12
737-9

Re-from

1.12.18	Opening Balance	875	15	5	930			7
	Sale proceeds of 4½ bags of ragi	26	5					
	Total:-	902	4	5	967			
	Expenditure	nil						
	Balance:-	902	4	5				
2.12.18	Opening Balance	902	4	5				
	Expenditure	nil						
	Balance	902	4	5				
3.12.18	Opening Balance	902	4	5				
	Received from the President Kolar Municipality	600						
	Received from the Treasury (Govt)	3000			3000			
		3902	4	5				
1502 4 5 161 1667		1502	4	5	3000			
	Deduct Expenditure	nil			1000			
	Balance	1502	4	5	2000			
4.12.18	Opening Balance	1502	4	5	2000			
	Expenditure							
	Balance:	1502	4	5	2000			
5.12.18	Opening Balance	1502	4	5	2000			
	Recd. from President	100						

28.11.18	Paid to Shillangere Patel as an advance to purchase pagi	500	.	.	II
	Total	500	.	.	
29.11.18	Paid to Alambati See thappa bein, the Cost of 500 Gunny bags	165	.	.	III
	Total	165	.	.	
30.11.18	Expenditure	"	"	"	

28.11.18	Opening balance :-	1112	1	2	812.1.2
	Sale proceeds of ragi in the Tq. office. Town for 4 bags. Seers 24 = 26-4-0 Villagers 7 bags. 42-3-3 Given to mission 1 bag :- 6-0-0 Total 12-24 = 74-7-3	74.	7	3.	✓ II
		1186	8	5	886
	Deduct the amt paid to Shillanger c. Patel	500	.	.	✓ II
	Balance.	686	8	5	
29.11.18.	Opening Balance	686	8	5.	
	Received from the President being the amt realized by selling ragi	300	.	.	✓
	Sale proceeds of 5-30 bags of ragi.-	32	14	.	✓ 32.14-0
	Total	1019	6	5	✓ 979-6-0
	Deduct amt paid to See Thappa	165	.	.	✓ III
		854	6	5	✓
30.11.18	Opening balance	854	6	5	
	Sale proceeds of	21	9	.	✓ II 21-9-0
	Total	875	15	5	
	Deduct Expenditure	..	..	..	
	Balance :-	875	15	5	14-15

25.11.18	With the Amildar Sahib.	600	.	.	400 to Anka 150 Draya Sun
26.11.18	Advanced to Anka Mathi Patel.	400	.	.	adjusted on 27/12/18
27.11.18	Advanced to Shillaya Patel.	300	.	.	adjusted on 10/12

23.11.18	Opening Balance:-	699	7	6	✓ 3
	Sale proceeds of 4-3 bags	24	3	9	✓
	Total:-	723	11	3	23.11.18
24.11.18	Sale proceeds of 4 bags 46 sec of Ragi	29	10	9	✓ 25.11.18
		753	6	.	
25.11.18	Opening Balance	753	6	.	753-6-0
	Received from President towards Sale proceeds.-	300	.	.	✓
	Recd from President	600			✓ 7 Pmtm 18/3/19
	Total	1653	6	.	✓
	Deduct amt with Amildar	600	.	.	
	Balance	1053	6	.	✓ 753-6-0
25.11.18	Sale proceeds of 4½ bags at the Tq. Office	17	8	.	✓ II
	Balance & Total	1070	14	.	770-14-0
26.11.18	Sale proceeds of 4½ bags of ragi	26	15	.	✓ II
	Total	1097	13	.	797-13
27.11.18	Opening Balance	1097	13	.	
	Sale proceeds of 2 bags 18 sec of ragi	14	4	2	✓ II
		1112	1	2	812-2

(46)

17.11.18	Sale Proceeds of 15 bags of ragi	88	10	1	In deposit II
18.11.18	Sale Proceeds of 17 bags.	98	3		II do
		186	13	1	
19.11.18	Sale proceeds of 25 bags - 12 in the morning	68	10	8	III
	less 29 seers in the evening	73	11		
	Total	142	5	8	329-2-9
20.11.18	Opening Balance:-	329	2	9	
		152	9	6	
	Sale proceeds of 26 bags of ragi	~~155~~	~~9~~	~~6~~	
		481	12	3	
		~~484~~	~~12~~	~~3~~	Ans 20/11/18
21.11.18.	Opening Balance:-	481	12	3.	
	Sale Proceeds of 32 bags	191	9	3	
		673	5	6	
	Balance	473	5	6	
22.11.18	Opening Balance	473	5	6	
	Returned from Sheikdar	200			
	Sale proceeds of 4 bags & 23 seers	26	2		II
	Total	699	7	6	

I 18

From [illegible]

[illegible] Deputy [illegible]ioner,
[illegible]

To

The Comptroller to the Government
of Mysore, Bangalore.

Dated the 8th March 1920.

Despatched — do —

Received

General No. R.H.C. 315
No. 1879

Enclosure No. 1 file

Sir,

In continuation of my letter No:R.H.C.315 of 18-19 dated 21-2-1920, I have the honor to forward herewith with Ferist the file of correspondence relating to Mr. K. Lingopanth Badami's explanation on certain points noticed in the audit of the accounts of the Kolar Food Depot, received from the Food Controller to-day.

I have the honor to be,
Sir,
Your most obedient servant,

[signature]
For Deputy Commissioner,
for Kolar District.

Pherist of the file relating to the audit of the accounts of

the Kolar Food Depot.

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1. Comptroller's office Auditor's D.O.No.1 dated 16-3-1919 to the Deputy Commissioner.
2. The Deputy Commissioner's D.O. to personal Assistant Mr.Subbarayapp
3. Memo dated 18-3-1919 submitted by Mr.Subbarayappa to the Deputy Commissioner.
4. The Personal Assistant's letter dated 21-3-1919 to the Kolar Municipal President and the letter's reply thereto.
5. The Kolar Taluk Amildar's report No.870 dated 18-3-1919 with 2 enclosures (5/1 & 5/2) and Mr. Subbarayappa's memo thereon dated 21-3-1919
6. Mr. Subbarayappa's memo dated 24-3-1919 with 3 enclosures (6/1,6/2, and 6/3)
7. Kolar Amildar's report No.901 dated 29-3-1919 and Mr.Subbarayappa's memo thereon dated 31-3-1919.
8. Kolar Amildar's memo dated 1-3-1919 with Mr. Subbarayappa' note dated 10-3-1919,Deputy Commissioner's order thereon dated 4-4-1919 and the further note by Mr. Subbarayappa dated 4-4-1919.
9. Deputy Commissioner's D.O. No. C.1227 dated 24-4-1919 to Mr. Subbarayappa and the latter's note and the Deputy Commissioner's orders.
10. Comptroller's letter No. F.70 dated 21-3-1919 and its enclosure (10/1)
11. Deputy Commissioner's order to Mr. Subbarayappa dated 24-4-1919.
12. Draft letter to the Comptroller No. F.100/18-19 dated 30-4-1919.
13. Personal Assistant's letter No.315 of 18-19 dated 1-5-19 to the Municipal President and the latter's reply thereto.
14. -do- dated 1-5-1919 and -do-
15. Personal Assistant's D.O. to the Municipal President.
16. Personal Assistant's note dated 8-5-1919 and the deputy Commissioner's order thereon.
17. Office copy of the order No. 315/18-19 dated 19-5-1919 to the Amildar.
18. Comptroller's letter No. F.111 dated 28/29th May 1919.
19. Copy of the above to the Kolar Amildar (office Draft)
20. Kolar Amibdar's report No.43 dated 13-6-1919.
21. Office draft of letter No. 315/18-19 dated 31-7-1919.
22. Comptroller's letter No.F.23 dated 16-8-1919.
23. Office draft of memo to Kolar Amildar dated 11-9-1919.
24. Kolar Amildar's report No.207 dated 14-9-1919.
25. Office draft of memo dated - to the Amildar, Kolar and letter to the comptroller.
26. Kolar Amildar's report C.NO.28 dated 27-10-1919.

27. Comptroller's No. F.S.57 dated 20-10-1919.

28. Office draft of memo dated 26-11-1919 to the Amildar, Kolar.

29. Kolar Amildar's report No. F.C.188 dated 5-12-1919.

30. Economic Superintendent's note dated 17-12-1919.

31. Office draft of letter No. 315/18-19 dated 23-12-1919, the Comptroller.

32. Deputy Commissioner's memo C.NO. 477 dated 26-12-1919 to the Kolar Amildar.

33. Kolar Amildar's report No. F.C.220 dated 26-12-1919.

34. Office copy of letter No. R.H.C. 315/18-19 dated 25/27-1-1920 to the Comptroller.

For Food Controller & Director of Civil Supplies.

Enclosure to

letter No. F.C. 113/19-20 dated.

30-1-1920.

Encl. to [illegible]/19-20

(2) Kolar

17 3 19

Dear Mr
Subbarayan

Please look
into this question
personally at
once & report
to me yours sincerely
B. Venkoba Rao

P.T.O.

(3)

Memo.

Before the system of advancing money from Government for purposes of carrying food supply operations came into vogue, the Amildar of Kolar Taluk had commenced such operations here in November last with the aid of funds placed at his disposal by certain private parties viz., (a) Mr. Mustafa Sab, a merchant of Kolar Town and (b) Mr. T. Srinivasachar, President of the Kolar Town Municipal Council, the latter being himself financed for the purpose by certain merchants of Kolar.

2. On an examination of the private accounts maintained by the Amildar, it is seen that Mr. Mustafa Sab advanced a sum of Rs. 2,000 to the Amildar for getting him ragi from the surplus stock holders in villages. A sum of Rs. 1,000 out of this amount was advanced to Rame Gouda, a leading ryot of Settihalli, for supplying ragi from his stock. In return for the money received, he supplied ragi of value Rs. 480 direct to Mr. Mustafa Sab and ditto of value Rs. 513 to the Taluk Office. A sum of Rs. 7 is thus still due from him to wipe off the advance outstanding against him.

What's to become of this? [illegible]

??

3. Of the sum of Rs. 2,000 advanced by Mr. Mustafa Sab, a sum of Rs. 1,000 has recently been returned to him and as ragi of value Rs. 480 has also been supplied to him as stated above, a sum of Rs. 520 is still due to him for adjusting his advance. This sum is said to be with the Amildar ready for being adjusted at any time.

It has since been reported that a sum of Rs. 600 has been paid to the Municipal President pending adjustment of his accounts. There appears therefore to be no necessity to check the Cash relating to Govt. account. I shall however examine the same during office hours today and submit a further report. [illegible] [illegible]

DCS 22/3/19.

Kindly all examine the Cash, make sure & report

??

19.3.19

74' It is also seen from the private
ounts referred to above and from the
chers in the Municipal Office that
is aggregating Rs. 1,950 were ad-
nced from time to time by Mr. T.
nivasachar to the Amildar and
returns various quantities of ragi
ggregating in value Rs. 1,955 have
een supplied by the Amildar and that
bill for Rs. 5 due from Mr. Srinivasachar
as already been forwarded to him on
4th February last. But it appears,
e bill is still remaining unadjusted
wing to the fact that Mr. Srinivasachar
nd the Amildar have not come to a
settlement as yet as regards the rate
at which ragi already supplied has to
be charged for and also as to whether
shortage in measurement should be
allowed for or not. It is just possible
that if strict instructions are issued
to the Amildar to come to some settle-
ment in this affair at once, he will be
in a position to adjust the advance
outstanding in his books in favour of
Mr. Mustafa Sab and also against Mr.
Srinivasachar and Settikatti Rame
Gowda.

5 The Auditor of the Comptroller's
Office would not have made the remark
that the sum of Rs. 600 received from
Mr. Srinivasachar was not traceable
in the Amildar's personal accounts
if the latter had been shown to him.
He would perhaps have done well
before venturing to bring the matter
to the notice of the Deputy Commissioner
if he had asked the Amildar what

Kindly ask the President and report

My letter to him and his reply thereto are enclosed.

22/3/19.

Please give the Amildar to understand clearly that there will be no excuse if the amount is not adjusted at once

Informed the Amildar accordingly. He awaits orders on his reference about the rate at which he should charge the Ragi he supplied to the Municipal President

22/3/19

The Auditor does not appear to have been quite careless

What [illegible] say [illegible]? [illegible] 11.9.19 ?

he had to say in respect of the amount which was not traceable in the account

The Amildar has made a distinction between accounts connected with advances received from private parties and those connected with advances received from Government and has maintained them separately. This accounts for his not remitting into the Treasury the amounts he received from private sources from time to time.

[illegible] ?

[illegible] other [illegible] - ?

This is not understood

D. Subbarayappa,
Personal Assistant
to the Deputy Commissioner,
Kolar District.

Kolar, 18th March 1919.

MEMORANDUM (4)

From

The Personal Assistant
to the Dy. Commr., Kolar Dt.

To

24th March 1919.

T. Srinivasachar Esq.,
Municipal President, Kolar.

Dear Mr. Srinivasachar,

I shall feel obliged if you will be so good as to let me know whether a Bill for Rs. 5 was sent to you on 24th February last by the Amildar of Kolar Taluk in connection with the Ragi supplied to you from time to time during November last and whether the said Bill is still remaining unadjusted and if so, why.

Yours sincerely,
D.C. Subbarayappa.

WD 310—GPB—200 Reams—10-9-16

[Please reply overleaf]

MEMORANDUM

Reply from

The President
Kolar Municipality

To

21/8/ 1919

D.C. Subbaraya Bhaga
Treasury Government
Kolar

Dear Mr: Subbaraya Bhaga

It is a fact that a bill was sent but I protested that I was due anything and since there was a difference between the Amildar and myself regarding the rate at which the Ragi was to be charged for. I asked for the return of an amount advanced viz Rs 60 of which I have got back

Yours sincerely
[illegible]

(5)

Immediate

M 870 / 2

[illegible] (Kannada handwriting)

[illegible]

[illegible]

[illegible]

[illegible] 7.2.19 [illegible]

(5 [illegible])

479 [illegible]

Gl. 9459 [illegible] 355 / 17.3.1919 [illegible]

[illegible]

[illegible]

[illegible] 15 [illegible]

[illegible] 14 [illegible]

[illegible] 600 [illegible]

17.3.19 / Food Clerk [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Recd. 20/3/19 [illegible]

[illegible]

[illegible signature]

18.3.1919.

Amildar
Kolar Tq.

Subd.

This is a report from the Amildar of Kolar Taluk bringing to notice, for the first time now, that a difference has arisen between himself and the President of the Kolar Municipality in the matter of the rate at which ragi supplied in November & December last should

be charged for. The President contends that he is prepared to pay only at cost price, namely, Rs. 14 per Candy as against Rs. 15 claimed by the Amildar. It would be worth while ascertaining in this connection at what rate the President sold the Ragi to the town people. He says he advanced the money from his private funds and there appears to be no reason why he should be allowed to make a profit out of the transaction in preference to Government. If he himself has sold the ragi at cost price namely Rs. 14 per Candy, the question is different and in that case it would be unfair to charge him higher and put him to loss thereby.

What rate?

Quite

It is reported that, as desired by the President, the Amildar has repaid the advance of Rs. 600 to him. I dont see the necessity for such a step - particularly in view of the fact that in return for the sum of Rs. 1,950 advanced from time to time by the President, Ragi of value Rs. 1,955 has already been supplied to him. Even if cost price is allowed to be charged for, the utmost amount that would become due to the President would be about Rs. 135 or so and for this there is no reason why Rs. 600 should be repaid to him pending adjustment of the accounts. It would have been better if Mr. Mustafa's advance of Rs. 520 had been repaid to him out of this amount.

Change

Yes 11.9

In any case, if orders are passed on the present reference of the Amildar, it would facilitate his adjusting all outstanding advances which have unfortunately been pending for a longer time than they ought to.

21/3/19.

5/1

From

The President,
Municipal Council,
Kolar Town.

To

K. Linjopantha Badami
Esq B.D.
Amildar
Kolar

Dated 17.3.19
Despatched 17.3.19
Received
Gen No: 355

Ins

	Paid	Due
25.11.18	900	498
29.11.18	300	282
3.12.18	600	900
5.12.18	150	~~[illegible]~~
8.12.12	"	275
	1950	1955

Sir,

With reference to your letter No 480 dated nil enclosing a bill for Rs 5/- and requesting for a remittance, I have the honor to state that the ragi supplied by you to the municipal depot could only be charged at the price (viz) Rs 14/- per cansi and not at Rs 15/- as per your bill. difference in the prices charged

have therefore to be refunded to me
since the rate at which the ragi
is to be charged for is in dispute.
I request the amount I had advanced
from my private funds viz Rs 600/-
may kindly be returned to me
soon as convenient, the necessary
adjustment being made after
rice is definitely fixed.

I have the honor to be
Sir,

Obedient Servant

(Sd) T. Sreenivasa Char
President

Kolar Town Municipal Council

"Copy"

Uttadurni

Amildar
Kolar Sg.

8.3.1919.

Bill showing the receipt and Expenditure of ragi sent from Amildar, Kolar Taluk to the President, Kolar Municipality for distribution in the Kolar Town.

5

Date	Details of ragi sent.	No. of bags	Amount due	Date of receipt of amount	Amount received from the President	Amount yet to be recovered	Remarks.
22.11.18	Details sent to the President	25	150 . .	25.11.18	600 . .		
23.11.18		20	120 . .		300 . .		
24.11.18		13	78 . .	29.11.18	300 . .		
25.11.18		25	150 . .	3.12.18	600 . .	500	
26.11.18		15	90 . .	5.12.18	150 . .		
27.11.18		7	42 . .				
29.11.18		25	150 . .		1950 0 0		
20.11.18		25	150 . .				
1.12.18		25	150 . .				
2.12.18		100	600 . .				
8.12.18		50	275 . .				
		50	1955 . 0				

9/1/20

Copy

18.3.1919. [signature]
Amildar

(Sd) K.L. Badami
Amildar Kolar Sc

Memo.

In continuation of my previous note on the subject, I beg to state that I deputed my Head Accountant to go through the Food Supply accounts of the Kollar Taluk and scrutinise the same and I enclose the accompanying detailed notes prepared under my instructions. I examined the Cash balance with the Shroff and found that it was in excess of the proper balance by Rs. 56/14/4. This, the Amildar explains, is due to his having deposited with the Treasury Shroff recently all the money he had with him. It will be possible to strike the nett amount of profit only when accounts are in a final shape after all outstanding advances are adjusted.

DCS
24/3/19.

Notes on the inspection of the accounts maintained in the Taluk Office, Kolar, in Connection with Food-supply.

1. What is the amount of advance taken from private individuals?	Rs 2600/-
What is the amount repaid to them in Cash or in kind.	Rs 2080/-
What is the balance due	Rs 520/-
2. Has Ragi been received for all the money advanced to private individuals and brought to the stock-register?	Yes.
3. What is the amount of credit sales? How much money has been recovered? What is the balance due.	Vide statement enclosed.
4. Are there stamped receipts for all payments made to private individuals for the purchase of ragi?	Yes.

5. Has money for all issues of ragi been credited in the Cash Book? — Yes

6. Has all ragi purchased been brought to the stock-register? — Yes.

7. What is the amount of advance sanctioned by Government, exclusive of the imprest of Rs 500/- for this purpose? — Rs 4500/-

What is the amount credited to the Treasury up-to-date? — Rs 2000/-

What is the balance due to Government. — Rs 2500/-

8. What is the Cash balance according to the Cash Book? — Rs 947.13.1

What is the Cash on hand? — Rs 1004.11.5, in the Treasury with the Shroffs.

Do both these items agree? — There is an excess of Rs 56.14.4.

It is stated by the Amildar that this excess is due to his having remitted recently to the Treasury, all the money he had with him.

Queer!

DCS
24/3/19.

Statement showing the assets and liabilities.

No.	Assets.	Amount Rs.	as.	p.	Liabilities.	Amount Rs.	as.	p.
1	Price of Ragi in stock.	1368	4	7.	Amount due to Government.	2500	..	..
2	Cart-hire for do.	36	14	..	" to Private individual.	520	..	..
3	Gunny bags.	400	..	..	Profits.	505	6	11
4	Balance in the Treasury.	1004	11	5.				
5	Amount due from the Vice President Sanitary Board.	110	8	7.				
6	" do " the President, Kolar town municipality.	605	..	..				
	Total	3525	6	11.		3525	6	11

24/3/19.

Statement of Credit sales.

No.	Particulars	Amount Rs.	as.	p.	Particulars (Receipts)	Rs.	as.	p.
1	The President, Kolar town Municipality for Nov 18.	930	..	..	Receipts (at Rs 15/ for 180 seers)	1350	..	..
	for Dec 18	025	..	..	Balance due	605	..	..
	Total	1955	..	..		1955	..	..
2	The Vice President, Sanitary Board K.G.F	2725	..	..	Receipts.	2774	7	3
	Cart-hire.	160	..	..	Balance due.	110	8	9
		2885	..	..		2885	..	..

& [illegible] balance [illegible]

DCS
24/3/19.

(7)

No. 901

Submitted to the Deputy Commissioner
Kolar District.

In continuation of my report No. 870 dated 19.3.19, re the price at which, the supply of Ragi made to the President, Kolar Town Municipality has to be billed for. It is submitted that a sum of Rs 448-4-9 was received from the President, being the balance due, according to his calculations. He wants to pay at 14/- per candy of 180 Seers, while I claim at 15/- per candy. Early orders are solicited to know what rate the amount has to be recovered and adjusted.

29.3.19.
Subd
SS

Pr 3 PP
pr a table
B
Urgent
P
31/3/19

Subd.
I have nothing to add to my note on the previous report of the Amildar dated 18th March 1919. If orders are passed as to whether

[illegible]
Amildar
Kolar Sadr

29.3.19

the Municipal President should be charged at Rs. 15 or at Rs. 14 per candy, the Amildar will be in a position to adjust the accounts with the President. There is no reason why the amount noted overleaf as having been received from the President should not be paid at once to Mr. Mustafa Sab towards the adjustment of the sum of Rs. 520 due to him.

31/8/19.

11.9.19

(8)

Mwmo.

Submitted to the Deputy Commissioner, Kolar

The total quantity of ragi purchased and sold, from the Ist. of December lastupto I5th. of FebruaryI9, is about I380 pallas. of the value of Rs.I0885-5-7,. Even after making allowance to driage, wastage, etc. the money realised by the sale of the stock has amounted to Rs.II588-7-9. From this it is evident that a large profit of Rs.703-2-2, has been made in the transaction, which has cost the Government nothing. The only deduction that has to be made, is the amount of loss, due to the depreciation of the value of the bags purchased. Even, if half the profit is set off for that purpose, there will be more than Rs. 300, readyfor paying bonus to all the officers and officials, who have worked gratutiously, during the period under report.

As regards the future working of the Depot, It is submitted that a seperate establishment is necessary. Besides the amount of profit will not be as before. Because the differece between the cost price and the selling price, willnot be much.

If permitted, recommendation will be submitted for sanction.

Kolar.

Dated. 1.3.19

[signature]

Amildar.

I 2½ months 1380 pallas operated upon. I profit of Rs 703-2-2 has been the result dk

Half the profit for depreciation of gunny bags 19 dk

Dy P.A. ?? [signature] 5/3/19

Subd.

It is not true to say that the profit has come without costing anything to Govt. Nor is it true to say that the officers and officials have worked gratuitously and brought about the profit. As a matter of fact, Govt. have advanced their money for the purchase of the ragi in question and have also paid salaries to the officers who were concerned in the said purchase. Supposing instead of a profit, some loss had accrued in the transaction, would the officers have come forward to share the loss? According to Article 48 of the Mysore Service Regulations, the whole time of a public officer must be held to be paid for by the State and he may be employed in any manner required by proper authority within his own branch of duty without claim for additional remuneration and according to Article 49 of the same Regulations no increase [illegible]

given to the pay of an officer for the performance of any special duty outside the duties of his regular appointment without the sanction of Government.

It may not be desirable in these circumstances to apply for the sanction of Govt. for the payment of bonus asked for. It might prove to be an inconvenient precedent and be embarrassing to Govt. as similar claims may be put forward by other Amildars in the State.

DCS
10/3/19.

To Y P A
Please compare
subsequent
with
accounts
furnished by
Amildar
& the know
how matters
stand to
4/4/19

Subd.

The subsequent accounts have been submitted to you and have not been received back. In any case, the principle that no bonus will be permissible under the Rules will not be affected whether the profits realised amount to the figure quoted herein or are more or less than that.

DCS
4/4/19

(9)

D.O.No.C.1227 Office of the Deputy Commissioner,
Kolar District,
Camp Oorgaum dated 24th April, 1919

Dear Mr. Subbarayappa,

I send you papers connected with the Kolar Food Depot. Please see them and put up a draft to the Food Controller and send back the papers to me in a sealed cover. I presume, there has been no irregularity worth being reported. Please bring out the facts in the report.

With regard to the rate to be charged for the Municipality for ragi supplied by the Amildar of Kolar the question is, with whom is the difference between the selling rate and the buying rate now and to whom goes the profit if th only cost price is recovered for ragi supplied to the President of the Municipality. Kindly put up notes on these points.

Yours sincerely,

[signature]

Subd.

A draft reply to the Comptroller to Govt is put up below on the lines indicated above & the papers are returned as desired.

With regard to the difference between the rate offered by the Amildar and that accepted by the President, it is seen from the Amildar's report that this sum which amounts to Rs. 151-11-3 is now with the President. There is nothing on record to show to whom goes the profit if only cost price is recovered. Presumably it goes either to the President or to those who financed him.

Please ask the President
B

29/4/19

DCS
25/4/1919.

Herewith D.O. letter for issue. DCS 30/4/19.

My D.O. letter to the President and his reply thereto are submitted herewith for orders. DCS 1/5/19.

C. O. 44—Rec. 19]

WD 0923—GPB—12,000—12-1-17

Please address reply to the Comptroller to the Government of His Highness the Maharaja of Mysore and refer to.

No. F. 70 E/1

(10)

Urgent

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated Bangalore, the 21st March 1919

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

23-3-19.
Subd.
G.S.

The Deputy Commissioner,
Kolar District, KOLAR.

SIR,

In forwarding herewith for information a copy of the Special Report of the Auditor in charge Food Supply accounts regarding the omission on the part of the Kolar Taluq Amildar to bring on the accounts a receipt of Rs.600/- paid by the President, Kolar Town Municipality on 20th November 1918, and to request that the matter may be kindly enquired into and the result communicated to this office at your earliest convenience, as a report has to be submitted to Government in the matter.

It is reported by the Auditor that the Amildar refused to allow his accounts to be examined by the Auditor. This point may also be enquired into and the result intimated.

I have the honor to be,

Sir,

Your most obedient servant,

M. N. Krishna Rao

Comptroller.

MSR/20-3.

10/1

I beg to report that after completion the audit of accounts of Food Supply transactions of Kolar Taluq for December 1918 and January 1919, the audit of accounts for November 1918, during which period the Amildar was conducting transactions out of money received from merchants and Kolar Town Municipal President was undertaken on the personal instruction of the Deputy Commissioner.

I further beg to state that in the course of checking the Taluq accounts with Town Municipal Depot records, as per instruction of the Deputy Commissioner it was found that though, a bill for Rs.5/- was sent to the President with the Amildar's letter No.680 on account of the balance due from him, the value of ragi issued to him and the total amount received from him, from time to time, being Rs.1,955/- and Rs 1950 respectively, a sum of Rs.600/- (Six hundred) out of Rs.1,950/- sent by the President and acknowledged by Mr.K. Lingopanth Badami, Amildar Kolar Taluq, on 20th November 1918 was not traceable in the Treasury/ Amildar's personal account of Food Supply transactions i.e., amounts paid to and received from Amildar and his Cash Book.

The connected bill and receipts were returned to the office of the President after duly examining them and the circumstances were reported to the Deputy Commissioner, as instructed by him, with a request that the result of enquiry may kindly be intimated to the Comptroller for information.

It will not be out of place to state here that the Amildar refused to show me the accounts for November 1918 at the commencement as the transactions were not conducted out of Government money and even after the personal instruction of the Deputy Commissioner in the course of audit.

However, the accounts for November 1918 were procured from him and audited.

MULBAGAL,
16th March 1919.

'Copy'
Percy Buchan
for Supdt: Records,
Comptro: office

Sd. M. K. Krishnaswami Iyengar,
Senior Auditor,
Food Supply Audit Depot.

~~"COPY."~~

N.B. The stock and cash transactions of November 1918 were carried over to December 1918.

MSR/21-3.

(11)

CONFIDENTIAL.

Treasury Personal Assistant for needful action.

Please put the draft reply to the Comptroller

Immediate

24/4/19

Fr 100/18-19 / Gen. File I. 30/4/19 (12)

To

M. N. Krishna Rao Esq., B.A.,
Comptroller to Government,
Bangalore.

Sir,

With reference to your letter No. F. 70 dated 21st March 1919 calling for a report on certain irregularities brought to notice by the Auditor deputed from your office in the Food Supply accounts of the Kolar Taluk, I have the honour to state as follows.

Before I received your communication under reference, the Auditor sent me also a report similar to what he has submitted to you and since, from first impressions, the matter looked rather serious, I thought it advisable to have it threshed out with a view to get at the real state of affairs and accordingly deputed my Personal Assistant on 17th March 1919 to look into the question and submit a report to me at once. That officer went through all the accounts in the possession of the Amildar and sent up a report to me the next day stating that the item of Rs. 600 referred to in

report of the Auditor as not being traceable in any of the accounts actually found entry in certain private accounts maintained by the Amildar. Under further instructions from me, he checked the cash balance with the Amildar and found that there was a surplus of Rs. 56/14/4 due to the fact that the Amildar had remitted into the Treasury ~~some~~ more money than he ought to have done in strict accordance with the accounts. I enclose his reports in original for kind perusal and obliging return.

It will be seen from these reports that, owing to some difference of opinion between the Amildar of Kolar Taluk and the President of the Kolar Municipality regarding the rate at which ragi supplied to the latter should be charged for, it was not possible for the Amildar to close finally the accounts relating to the transactions carried on by ~~the Amildar~~ him with the aid of funds advanced from private sources in November last. The Amildar

should not have lost time in seeking instructions from me in this affair and in adjusting all accounts relating to advances received from private sources. I am issuing necessary instructions in the matter now directing the Amildar to adjust the accounts without any further delay.

As I am convinced from a careful perusal of the reports of enquiry that there has been no irregularity of a serious nature in the Food Supply accounts of the Kolar Taluk, I am of opinion that there is no need to pursue the matter any further.

I have &c

29/4/19

Dy. Commr.

DCS
25/4/19.

Ref 315 of 18-19.
1.5.'19

(13)

MEMORANDUM

From, The Personal Assistant to the Dy. Commr, Kolar Dt.

To 30th April 1919
T. Srinivasachar Esq.,
President, Kolar Municipality.

Dear Mr. Srinivasachar,

In connection with the dispute that has arisen between you and the Amildar of the Kolar Taluk regarding the price that should be charged for the Ragi supplied to you some months ago, I am desired by the Deputy Commissioner to obtain information from you on the following points:—

1) At what price was the ragi in question sold out by you?
2) What will be the profit, if any, if the ragi supplied to you is charged for at cost price?
& 3) To whom does such profit go?

I shall feel obliged if you will be so good as to let me have an early reply in the matter.

Yours Sincerely,
D.C. Subbarayappa.

WD 310—GPB—200 Reams—10-9-19

P. T. O. [Please reply overleaf

414

MEMORANDUM

Reply from

The President
Kolar Town Municipality
Kolar Town

To

1/5 1919

DC Subbaraya Aiyar Esq. B.A.

Dear Sir -

In reply to your enquiries, I beg to state that

1) Ragi was sold at the maximum retail prices then prevalent as per Government notifications viz 12 seers per rupee and 11 seers per rupee,

2) the exact amount of profit earned can only be ascertained after detailed calculations, and

3) the profit earned will have to be distributed to the persons who financed the depot

Yours sincerely

Please ascertain these persons from the President & the money cash [illegible]

1/5/19

Ref: 315 of 18-19
1-5-19

(14)

MEMORANDUM

From
The Personal Asstt. to the
Dy. Commr., Kolar Dt.

To
1st May 1919
T. Srinivasachar Esq.,
President, Kolar Municipality.

Dear Mr. Srinivasachar,

Thanks for your D.O. letter of even date.

I am desired to request you to be so good as to let me know who are all the persons who financed you for purchasing ragi from the Amildar of the Kolar Taluk in November last and what is the amount of money given by each.

Yours Sincerely,
D. Subbarayappa.

WD 310—GPB—200 Reams—10-9-18

[Please reply overleaf]

MEMORANDUM

Reply from

The President
Municipal Council
Kolar Town

To

2/5/ 1919

D.C. Subbarayaka Sy BA BL
Personal assistant
to the Dy Comr
Kolar

416

Dear Sir

I have to intimate to you that Mr. B. Lakshminarayanasetty was the "chief" financier for the concern

Yours sincerely
[illegible]
President

who are the others?

Subd.
DCS
2/5/19

Please ask
Mr Lakshminarayanasetty
direct, & speak to me at 9 A.M.
on 6th ~~April~~ May

Herewith Letter DCS 3/5/19

2-5-19

15

Kolar,
14th May 1919.

Dear Mr. Srinivasachar,

I am desired by the Deputy Commissioner to request you to be so good as to see him at his Bungalow at 8 a.m. on 17th May to speak about the settlement of the rate that should be charged for the ragi supplied to you by the Amildar of Kolar in November last.

Yours sincerely,
D.C. Subbarayappa.

(16)

Kolar
3rd May 1919.

Dear Sir,

The Deputy Commissioner will be glad to meet you at his bungalow at 9 a.m. on 6th May.

Yours faithfully,
(Sd) D.C. Subbadayappa
Personal Assistant
to the Dy. Commissioner.

"copy"

B. Lakshminarayanchetty Esq.
Merchant, Kolar.

[illegible]

3 — [illegible] — [illegible]

Subd.

Now that the merchant who financed the Municipal President for the purchase of ragi had an interview with the Dy. Commr., orders may kindly be passed about the rate to be charged for the ragi supplied by the Kolar Amildar.

DCS
8/5/19

1)

What does the profit come to?

Is this merchant capital?

Please

By ask President Kolar Munny

Speak to me at 8 A.M. on 17-5-19

Herewith D.O.
DCS
14/5/19

Food clerk
Inform Amildar accordingly and ask him to adjust all the outstanding accounts now.

DCS
17/5/19

If price charged at cost price

17/5/19

There appears to have been an understanding with the merchant to use the profit for the havachaf a fund — This understanding may stand

Subd.

The President says that this merchant was the "chief" financier of the concern; and so it is not possible to say what exactly was the capital advanced by him and what was the profit realised thereon. It might perhaps be possible to elicit definite information on the point during the interview with the President tomorrow morning.

DCS
18/5/19

1.9

(17)

Ref ce :— Kolar Taluk Amildar's reports regarding the ~~original~~ rate at which Ragi supplied to the President of the Kolar Town municipality should be charged for.

Memo

In reply to the above, the Amildar is informed that the merchant who financed the Municipal Presidents for the purchase of ragi seems to have an understanding with that officer to use the profit for the Kavacha of a God. This understanding may stand. The Amildar is therefore requested to only charge the rate for the Ragi supplied to the Town, at cost price.

P.T.O

18/5/14 For Deputy Comr
Kolar

(18)

C. O. 44—Rec. 19]

WD 0923—GPB—12,000—12-1-17

Please address reply to the Comptroller to the Government of His Highness the Maharaja of Mysore and refer to.

No.....

F,111

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated Bangalore, the 28th May 1919.
29

FROM

M. N. KRISHNA RAO, ESQ., B.A.,

Offg. Comptroller to the Government of His Highness the Maharaja of Mysore.

To

The Deputy Commissioner,

Kolar District.

Rd 31-5-19
Subd
[illegible]

SIR,

With reference to your letter No. F,100/18-19 dated the 29th ultimo, I have the honor to point out that the objection raised by the Auditor in his Special Report was not with reference to any advance received from the President of the Kolar Town Municipality and remaining in the hands of the Amildar unreturned, but with reference to a sum of Rs.600/- received from the President in part payment of his dues and acknowledged by the Amildar on 20th November 1918. Similar amounts received from the President subsequently have been credited in the accounts and included in the Cash Balance. The circumstances under which this amount was omitted to be brought to account may be kindly ascertained and intimated as the file of papers received does not throw any light in the matter.

copy sent 6/6/19

2. It is now brought to notice that there was an excess of Rs.56-14-4 due to the fact that the Amildar remitted into the Treasury more money than he ought to have done. How this excess amount was found has not also been stated.

3.

3. The 2nd para of this office letter No. F.70 regarding the refusal by the Amildar to allow the Auditor to examine the accounts maintained has not been answered.

The matter may kindly be treated as urgent. The favor of a very early reply is requested.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

SAM

Please needful

31/5/19

Food Clerk.

Send copy of this and also of the previous letter of the Comptroller to the Amildar and call for his report on the points raised.

2/6/19.

copies Sent 4/6/19

(19)

Letter No: F.111. dated 28/29th May 1919, from the Comptroller to the Government of His Highness the Maharaja of Mysore. to the Deputy Commissioner, Kolar.

------:oOo:-------

With reference to your letter No: F.100/18-19 dated the 29th ultimo, I have the honor to point out that the objection raised by the Auditor in his Special Report was not with reference to any advance received from the President of the Kolar Town Municipality and remaining in the hands of the Amildar unreturned, but with reference to a sum of Rs.600/- received from the President in part payment of his dues and acknowledged by the Amildar on 20th November 1918. Similar amounts received from the President, subsequently have been credited in the accounts and included in the Cash Balance. The circumstances under which this amount was omitted to be brought to account may be kindly ascertained and intimated as the file of papers received does not throw any light in the matter.

No amt was due to the Amildar on 20-11-18 [illegible] 7 [illegible] Supply [illegible] 22-11-18

2. It is now brought to notice that there was an excess of Rs.56-14-4 due to the fact that the Amildar remitted into the Treasury more money than he ought to have done. How this excess amount was found has not also been stated.

3. The 2nd para of this office letter No: F.70 regarding the refusal by the Amildar to allow the Auditor to examine the accounts maintained has not been answered.

The matter may kindly be treated as urgent. The favour of a very early reply is requested.

&&&&&&&&&&&&&&&&&&&&&&&&

"COPY"

Copies forwarded to the Amildar, Kolar Taluk, for early report on the points raised in the two communications of the Comptroller.

20735

7.6.1919 Food clerk submit.

D.C. Subbarayappa.
for Deputy Comr.
Kolar

(20)

To No. 43

Submitted to the Deputy Commissioner, Kolar District.

With reference to your memo No. R.H.C. 315-18.8 dated 6-6-19, calling for a report regarding the points raised in the two communications of the Comptroller re. the auditer's report on the Food Supply Accounts of Kolar Taluk Depot, I beg to submit as follows.

I The auditor, was, to begin with, requested by me to audit the accounts from the very begining of the transactions and all the available ~~accon~~ accounts and my services were placed at his disposal. But he declined to do so, as he had no instructions for the same. With much difficulty he has to differentiate between the transactions of November and those of December 1918., as the transactions were continued from month to month. But the evening previous to the day he left Kolar, at about 7 P.M. he came to my house and asked me to give him November accounts for audit, as he had ~~had~~ been directed by the Deputy Commissioner to do so. All the accounts I had were placed at his disposal the next morning in the Office. Owing to other work, I could not stay with him to explain each of the points as required elucidation in the accounts. The same afternoon I was surprised to learn that the auditor had left the place after making a report in his own way, to the Deputy Commissioner.

2. With these preliminary observations, I beg to proceed to deal with points raised in the Comptroller's two communications. First, as regards the Rs. 600/-, received from the President Kolar Municipality, on 20th. November 18, I beg to state that the facts are misrepresented by the auditor. This sum was received as an advance from the President and not as a part payment of his dues, as reported by the auditor. The real transactions with the

President began only after the advance was received. When sending a final bill, for the supply of ragi made to the President Kolar Town Municipality, credit was given to him for the Rs.600/-, he had advanced at the begining. As there was a difference between us re the rate at which ragi had to be billed for, -still not settled- the account was not adjusted then and there, but, subsequently the advance had to be returned to the President. It may not be out place to submit that no entries were shown in the accounts (cash book) maintained for the advances recieved from private persons. But all the other receipts and expenditures were duly entered into t the books. After the receipt of the printed books, some time after, the accounts had to be rewritten and a slight confusion was caused in showing the old and the new accounts seperately.

3. Coming to the excess of Rs Rs, 56-14-4, remitted to the Treasury by me to the treasury, I beg to submit that the attempt to differenciate between the old and the new accounts resulted in an excess amount being credited to the latter instead of the Former. The consolidated account does not show any such excess

4. Lastly as regards the allegations of the auditor that I refused to allow the accounts to be examined by him & beg to say that the statement is as daring as it is false. As already stated in para I above I did actually place all the accounts I had at the disposal of the auditor. His omission to report the stepstaken to force me to produce the accounts itself shows how far he is from truth in making such damaging charges.

Kolar
13/6/1919.

[illegible] K Badrini
Amildar

This is a diffl. version altogether from what he stated before the Assistant [illegible] ?? [illegible] !!
11.9.19

(21)

To

The Comptroller to the Govt
of H. H. the Maharaja
of Mysore

28.7.19 31.7.19

R.H.(B.I.S.) C.S.K.S.

Sir,

With reference to your letter No. F 111 dated the 28th/29th May 1919 regarding the objection raised by the Auditor in his Special Report with reference to a sum of Rs 600/- I have the honour to forward herewith a copy of report No 43 dated 13.6.19 who received on 16.7.19, from the Builder, Kolar Taluk.

I have &c
in
for V.C.

C. O. 44—Rec. 19]

WD A 0606—GPB—10,000—31-7-17

Please address reply to the Comptroller to the Government of His Highness the Maharaja of Mysore and refer to

No. F. 44-19

(22)

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated Bangalore, the 16th August *191* 9.

FROM

T.Satyaraj Chetty, Esq., B.A.,
~~M. N. KRISHNA RAO, Esq., B.A.~~,

Offg *Comptroller to the Government of His Highness the Maharaja of Mysore.*

To

The Deputy Commissioner,
Kolar District.

Rec 18/8/19

SIR,

Adverting to your letter No.RHC.315/18-19 dated 28th July last forwarding a copy of the report dated 13th June 19 from the Amildar, Kolar Taluk, regarding the omission to bring to account the sum of Rupees Six hundred received from Mr.SrinivasaChar, Honorary President of the Kolar Town Municipality, I have the honour to state that the statement of the Amildar that the accounts from the very beginning of the transactions were placed at the disposal of the Auditor for check is not correct. The transactions commenced from November 18 and yet the accounts first produced were those from December 18 only. In this connection, attention is invited to para 5 of the Personal Assistant's Memo dated 18th March 19 from which it is clear that the accounts for November were not produced till the Deputy Commissioner specially ordered in the matter. Nor could the auditor have declined to audit the accounts from the commencement when he had instructions from this office to do so and intimation of the same was sent to the Deputy Commissioner in this office No. F. 44 dated 20th Feb'19.

In these circumstances I request that you will be so good as to call upon the Amildar to withdraw para 4 of his report, as it contains serious allegations against the auditor which cannot be allowed to stand

without being brought to the notice of Government.

I await your immediate reply.

I have the honor to be,

Sir,

Your most obedient servant,

[signature]

Offg: Comptroller.

16/8/19

U.

21.8.19
Subd with the connected papers
[illegible]

Not received
[illegible]
23.8.19

Reference since received & submitted.
23.8.19

[illegible]

OFFICE OF THE DEPUTY COMMISSIONER
AUG 26 1919
General No.....
KOLAR

Recd 6.5 p.m
26-8-19

[illegible]
28.8.19

Copy forwarded to the Amildar, Kolar Taluk, for an early report in the matter.

30-8-19. [illegible] Comm^{ed}
Kolar Tlk

Letter No. 723 dated 16th August 1919 from the Comptroller

H.C. 315/19-20.

Copy is forwarded to the Builder, Kolar Taluk, [illegible]

[illegible]

3.9.19

Despatched 11.9.19 - Camp Allahs

[illegible]

(24)

Letter No. F.23 dated 16th August 1919 from the Comptroller.

Adverting to your letter No.R.H.C.315/18-19 dated 28th July last forwarding a copy of the report dated 13th June 19 from the Amildar, Kolar Taluk, regarding the omission to bring to account the sum of Rupees Six hundred received from Mr. Srinivasachar, Honorary President of the Kolar Town Municipality, I have the honour to state that the statement of the Amildar that the accounts from the very beginning of the transactions were placed at the disposal of the Auditor for check is not correct. The transactions commenced from November 18 and yet the accounts first produced were those from December 18 only. In this connection attention is invited to para 5 of the Personal Assistant's Memo dated 18th March 19 from which it is clear that the accounts for November were not produced till the Deputy Commissioner specially ordered in the matter. Nor could the auditor have declined to audit the accounts from the commencement when he had instructions from this office to do so and intimation of the same was sent to Deputy Commissioner in this office No. F.44 dated 20th February 1919.

In these circumstances I request that you will be so good as to call upon the Amidar to withdraw para 4 of his report, as it contains serious allegations against the auditor which cannot be allowed to stand without being brought to the notice of Government.

I await your immediate reply.

No. H.C.315/19-20

Office of the Deputy Co[redacted]
Kolar District;
Dated the 9th September, 19.

Memo.

Copy is forwarded to the Amildar, Kolar Taluk, for immediate needful action and report.

Deputy Commissioner,
Kolar District.

Gr. 3004 Confidential
Received 12.9.19
Bring up
MWS

To no. 207 In the absence of the records, I am unable

To
No.
217

to submit my explanation. The Controller's letter, makes me look the culprit. I beg to submit. I never refused to give the accounts for audit. On the other hand, I myself was present, explaining the points of doubt. Because the auditor wanted to make a distinction between what he called the Private and the Public transaction, all this mistakes happened.

If the records are sent. I shall explain the situation I do not know what Para 4 referred to is. In case it is my defence against the auditor's attack on me, I do not see the justice of asking me to withdraw it, and permit the auditor to make unfounded attacks. If the Deputy Commissioner wants me to withdraw, I will be forced to do so reluctantly.

[illegible signature]
Amildar

14.9.19.

Rd: 15.9.19 2 u 20
D.E.S.

[illegible]

at 5-45 P.M.
17-9-19

Ordered

50

Refce:- Kolar Amil[illegible]
207 of 14 9/19 re[illegible]
objections raised by the [illegible]

C.F. 33/19-20. Camp Mysore
Memo

With reference to the above, the Amildar is informed that ~~the~~ copies of all letters from the Comptroller have been sent to him. ~~If still~~ ~~necessary~~ ~~copies thereof will again be sent.~~

A copy of para 4 of his report referred to in the Comptroller's letter is herewith forwarded.

An early report is requested.

~~early reply is requested~~

Fr. Camp of
Kolar

To
The Comptroller
to the Govt of Mysore
Bangalore

Dt
No. C.F. 34/12-1019 [illegible] Mysore

Sir,

With reference to the your letter No. F. 23 of 16th Aug 19 re the omission to bring to account the sum of Rupees six hundred received from Mr. Sreenivasa Chay, Hon. President, Kolar Municipality, I have the honour to request that you will be so good as to return the papers referred to in my letter No. F. 100 of 20 4/19

(26)

Reference:---Kolar Amildar's report No.207 dated the 14th September 1919 regarding the audit objection raised by the Compt--roller.

No. C.R. 33/19-20

Office of the Deputy Commissioner,
Kolar District;
Dated Camp Mysore, the 12th October, 19.

Memo.

With reference to the above the Amildar is informed that copies of all letters from the Comptroller have been sent to him. It is not known what other records he wants. An early reply is requested.

4713
P.
Rec. 14.10.19
bring up
WW

C no 28
1919-20

For Deputy Commissioner,
Kolar District.

Submitted

I have submitted my explanation, as directed in my report no 207 dated 14th September 1919.

C. O. 44—Rec. 19]

WD A 0606—GPB—10,000—31-7-17

(27)

Please address reply to the Comptroller to the Government of His Highness the Maharaja of Mysore and refer to

No. 7 S. S. 7

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated Bangalore, the 20th October *1919*.

FROM

T. Satyaraj Chetty Esq., B.A.,
M. N. KRISHNA RAO, ESQ., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

The Deputy Commissioner,
Kolar District,
K O L A R

SIR,

I have the honour to return herewith the file of papers received with your No.F.100 dated 30th April 1919 and to request an acknowledgment. A very early reply as required in this office No.F.S. 23 dated the 16th August 1919 is also requested.

I have the honour to be,

Sir,

Your most obedient servant,

[signature]

Assistant Comptroller.

23.10.19
D.E.S.

3586.

Recd 30th Cy

CV/20-10

Refer:- ~~Correspondence~~ ending with Kolar Amildar's report no. C.28 of 27-10-19 regarding the audit objections etc raised by the Comptroller.

No. H.C.315/18-19 despatched on 28-11-19 from Bwb

means

With reference to the above, the undersigned is not prepared ~~to compel the Amildar to withdraw~~ his allegations against the auditor of the Comptroller's office. ~~As his allegations are rather serious, he must withdraw them at once~~ ~~If he is not willing to do so, the matter will have to be reported to Government~~

to ask the Amildar to act on any or another in the matter?

The Amildar who ~~He wanted~~ in his report no. 207 of 14-9-19, wanted the connected records ~~to explain the situation~~, ~~but~~ when ~~he was~~ asked to report what records ~~he~~ was wanted, ~~he~~ ~~[illegible]~~ turns round & says ~~states~~ in his report no. C.28 of 27-10-19 that he does not want any records. This ~~may be explained~~ a curious attitude which [illegible] ~~[illegible]~~ ~~An early reply is expected.~~ The matter [illegible] [illegible]

The letter of the Comptroller [illegible] to the Amildar is quite clear, & needs no special commencement or instructions.

to decide about the line of action to be taken by him

The entire records [illegible] by the Dy. Comr. on 2-12-19. Ordered to submit the records to D.S.S. for a clear note on all the points.

2-12-19

26-11-19. 'Aft' Deputy Comr. Kolar.

No. 7. C. 1881

Submitted to the Deputy Commissioner.

With reference to No. H. C. 315/18-19 dated the 26th November 1919, re the explanations called for anent the Controller's letter on the Auditor's report.

As I was asked to withdraw para 4 of my explanation, I requested that the same be sent to me, as it was not in the copy of the letter sent. Further I stated that, if the Deputy Commissioner directs me to withdraw my remarks it will be done so.

6/12/19.
D. E. 85

Recd on 8/12/19 at 5 P.M.

I beg to submit that I did not turn round and say that no records are required by me. Even now I beg to submit that my original explanation if sent, I will be in a position to which part of it, objection is taken to

5781

No. Office of the District Economic Superin-
-tendent

Kolar District

Dated the 17th. December, 1919.

N o t e.

In this correspondence there are two points for disposal:---

(1) The accounts pertaining to the ragi transactions conducted by the Amildar of Kolar Taluk during the months of November and December 1918 and January 1919.

(2) The refusal of the Amildar to show to the --- auditor the accounts for November,1918.

It is on the second point that a reply is now due to the Controller . In his report dated the 16th March, 1919, to the Comptroller the auditor states as follows:--

" It will not be out of place to state here that the Amildar refused to show me the accounts for November,18, at the commencement as the transac--tions were not conducted out of Government money and even after the personal instruction of the Deputy Commissioner in the course of audit. How--ever the accounts for November,18, were procured from him and audited.

2. The Comptroller in his letter No.F.70 dated the 21st. March,19, desires that this point also may be enquired into and the result intimated . In this office reply letter No. F.100 dated the 30th.April,19, no --- reference was made to this. The Comptroller in his letter /No.F.111 dated the 29th. May 19, therefore pointed out that the said point has not been answered. Copies were sent to the Amildar and his explanation was called for. In his report No. [illegible] dated the [illegible]th. June ,1919 but re--ceived in this office on the 16th.July 19 the Amildar

says as follows:-

"The auditor was, to begin with, requested by me to audit the accounts from the very beginning of the tran--sactions and all the available accounts and my services were placed at his disposal. But he declined to do so, as he had no instructions for the same. With much diffi--culty he has(had) to differentiate between the transac--tions of November and those of December 1918, as the transactions were continued from month to month. But the evening previous to the day he left Kolar at about 8 P:M, he came to my house and asked me to give him --- November accounts for audit, as he had been directed by the Deputy Commissioner to do so. All the accounts I had were placed at his disposal the next morning in the --- office. Owing to other work I could not stay with him to explain such of the points as required elucidation in the accounts. The same afternoon I was surprised to learn that the auditor had left the place after making a re--port in his own way to the Deputy Commissioner,..

4. Lastly as regards the allegations of the auditor that I refused to allow the accounts to be examined by him I beg to say that the statement is as daring as it is false. As already stated in para 1 above I did ac--tually place all the accounts I had at the disposal of the auditor. His omission to report the steps taken to force me to produce the accounts itself shows how far he is from truth in making such damaging charges.".

5. This explanation was forwarded to the Comptroller and he in reply urges the following points in his letter No.F.23 dated the 16th August,1919.:---

(1) The statement of the Amildar that the accounts from the very beginning of the transactions

were placed at the disposal of the Auditor for check is not correct. The transactions commenced from November, 1918 and yet the accounts first produced were those from December,1918 only.

(2) From para 5 of the Personal Assistant's Memo dated the 18th March 1919, it is clear that the accounts for November were not produced till the Deputy Commissioner specially ordered in the matter.

(3) The auditor could not have declined to audit the accounts from the commencement when he had instructions from his office to do so and intimation of the same was sent to the Deputy Commissioner in his office No.F.44 dated the 20th. February,1919.

(4) It is requested that the Amildar should be called upon to withdraw para 4 of his report, as it contained serious allegations against the auditor which could not be allowed to stand without being brought to the notice of Government.

4. Copy of this letter was forwarded to the Amildar for needful action and report. He says in his reply report No. 207 dated the 15th September,19 that in the absence of the records he is unable to submit any --- explanation, that he never refused to give the accounts for audit, that because the auditor wanted to make a distinction between, what he called the Private and the Public transaction all these mistakes happened , that he does not see the justice of asking him to withdraw his statement and of permitting the auditor to make unfounded attacks and that if the Deputy Com--missioner wanted him to withdraw he would be forced to do so reluctantly. The Amildar was asked in this office No.C.F.33 dated the 12th. October,1919 what --- records were wanted by him. A reference was also made

nothing more to add to it. This report cannot possibly mean anything other than that the Amildar does not want any records. When he was pointed out his inconsistency the Amildar says that he did not turn round and say that no records were required by him. This is very extra--ordinary. He now says that he wants his original ---- explanation and this is his report No. 43 dated the 13th. June 1919 but which was received on the 16th. July.19. It is also very curious why he should require this as it is an officially registered letter copy of which should be in his records. It is equally extraordinary to find the defiant attitude of the Amildar when he reiterates that he stated that if the Deputy Commission--er directs him to withdraw his remarks it would be done so, inspite of the fact that in this office H.C.315 dated the 28th. November,1919 the Amildar was told that the Deputy Commissioner was not prepared to ask the Amildar to act one way or another in the matter.

6. Coming to the point at issue the Amildar has more than once asserted that the charge brought by the Audi--tor against him, of having refused to produce the ac--counts, is groundless and false. It tantamounts to --- saying that he is not prepared to withdraw para 4 of his report No.43 dated the 13th. June,1919 as desired by the Comptroller in his letter No.F.23 dated the 16th. August 1919. The Amildar says in his report No. 43 dated the 13th. June 1919 that." the auditor was, to begin with, requested by me to audit the accounts from the very --- beginning of the transactions and all the available ac--counts and my services were placed at his disposal, but he declined to do so. as he had no instructions for the same." This contention of the Amildar has been con--veniently replied by the Comptroller, who in his letter No. F.23 dated the 16th. August 1919 says that the ---

that the auditor could not have declined to audit the accounts from the commencement when he had instructions from hisoffice to do so and intimation of the same was sent to the Deputy Commissioner in his office No. F.44 dated the 20th. February,1919. There was no particular reason for the Auditor to state that "the Amildar re--fused to show me the accounts, for November,1918 at the commencement as the transactions were not conducted out of Government money and even after the personal instruc--tion of the Deputy Commissioner in the course of audit," unless it was a fact. It would appear from what the Amildar has stated that the matter had gone to the --- notice of the Deputy Commissioner also. The Amildar appears to assume a compromising attitude when he says in his report No. 207 dated the 14th .September, 1919, that " because the auditor wanted to make a distinction between what he called the Private and the Public tran--saction all these mistakes happened.". The Personal Assistant in his Memo dated the 18th. March,1919 says that " the Amildar has made a distinction between ac--counts connected with advances received from private parties and those connected with advances received from Government and has maintained them separately." The first advance of Rs. 2,500/- was got by the Amildar only in the beginning of December,1919 and the accounts under contention relate to the month of November,1919. Then again the Amildar states that all the accounts were made available to the Auditor. This does not ap--pear correct as the Personal Assistant has stated in para 5 of his memo that " the Auditor of the Comptroller's Office would not have made the remark that the sum of Rs.600/- received from Mr. Srinivasachar was not &&&--- traceable in the Amildar's personal accounts, if the latter had been shown to him." The accounts referred to

by the Personal Assistant were never produced before the Auditor . The accounts for November,1918 produced by the Amildar before the Auditor did not contain any entry re--garding the sum of Rs. 600/-. This is admitted by the Amildar himself when he says in his report No. 43 dated the 13th. June ,1919 that " it may not be out of place to submit that no entries were shown in the accounts(cash book) maintained for the advances received from private persons.". This clearly shows that the Amildar should have had some private accounts which he produced to the Personal Assistant on the orders of the Deputy Commission--er but did not produce for audit by the Auditor. It is a gratuitous remark of the Amildar when he says that the auditor made a report in his own way to the Deputy Com--missioner . The Auditor's report to the Deputy Commis--sioner says that the President of the Kolar Municipal Council has not adjusted the sum of Rs. 5/- due by him and that the sum of Rs. 600/- paid by the President does not find an entry in the accounts produced by the Amildar. These are hard facts and cannot be disputed. Considered from all points, it has to be admitted that every one of the statements made by the Auditor is based upon solid facts and he does not appear to have made any incorrect statement.

7. As regards the first point, namely, the accounts pertaining to the ragi transactions, it is not possible to say anything unless the whole accounts are closely scrutinized. For this purpose the Amildar will have to produce his private accounts which he produced to the Personal Assistant and the accounts he produced before the Auditor at the same time bringing the whole of the accounts up-to-date since he has sold away all the stock of ragi. The President of the Municipality should also be pleased to make available all the accounts with him.

17.12.19

Draft.

To

The Comptroller to the
Govt. of Mysore,
Bangalore.

Ref. H. C. 315 of 18-19
23/12

Sir,

Recd Given to Faircopy at 4.45 PM 22/12

With reference to the Correspondence Ending with your letter No F.S.57 dated the 20th Oct 1919 in connection with the audit of the accounts of the Kolar Food Depot, I have the honor to state that the Explanation of the Amildar having been found to be not quite satisfactory I have called on him

to submit further explanation on the points referred to in your letter No 7.S. 23 dated 16th August 19. On receipt of which & after further examination of the accounts if necessary I shall send you a final reply.

I have &c

Dy Comr

SS

C No 477.

[illegible]-12-19

Memo

In connection with certain points noticed by the Auditor and the Assistant Comptroller in the accounts of the Kolar Food Depôt, the Amildar is requested to submit his further explanation on the following points:

1. What were the conditions under which the advance from Messrs T. Srinivasachar President of the Kolar Town Municipality, & Mustafa Sahib were obtained by him?

2. Why was the advance

received from Mr Sunivasachar dealt with differently from that received from Mr Mustafa Sahib in

(a) not showing the former in his Treasury Personal account and in his Cash book,

& (b) not crediting it towards the value of the ragi supplied to Mr Sunivasachar. ?

3. When the auditor required the accounts for November 18 as per Dycomr's instructions, was his (the Amin was) personal account in which the advance of Rs 600/- from Mr Sunivasachar

is stated to have been posted, given to him? If not, why?

4. ~~In como~~ As regards the excess credit of Rs 56-14-4,

(a) how does he reconcile his explanation given before the Treasury Assistant Comr on 24-3-19 viz that "it was due to his having deposited with the Treasury Shroff recently all the money he had with him" with that given on 13-6-19 viz that "the attempt made to differentiate between the old ~~and~~ the new accounts resulted in the excess amount being credited

to the latter instead of the former".

(b) What is meant by "old" and "new" accounts?

(c) How could any confusion arise in rewriting the accounts in printed books? and how was this confusion set right?

(d) Was there any other Cash book than the one shewn to the Treasury Assistant Commissioner & was there any other cash on hand? If so, why was it not also shown to him? If not, how is the excess amount accounted for? [illegible]

5. Was the distinction private and public transactions made by him or by the auditor?

6 Why was the balance of advance

due to Mr Mustafa viz [illegible]/-
not returned to him immediately
after the receipt of advances from
Government?

All the accounts
connected with
these points shd
be submitted
with his expln today

Rd 26.12.19

Reference:- Deputy Commissioner's memo No. C. 477, dated, Kolar, 26th December 1919, calling for further explanation in connection with certain points noticed by the Auditor and the Assistant Commissioner, in the accounts of the Food Depot @ Kolar.

Comptroller.

No. F. C. 220 dt 26/12/1919.

Submitted

With reference to the above I beg to submit my explanation to the several points as follows:-

1. I was not aware of the condition, under which advance was received from Mr. Mustafasab, as I was ill, on leave at the time.

As I was short of funds,

[illegible] 26/12/19

I got an advance of Rs 600/- from Mr. Srinivasachar for buying ragi. The condition was to return the Amount after the ragi operations were over.

2. (a) As the advance from Mr. Mustufasab had been received, before, I opened an account, I think, it was not noted in any register.

(b). As the Rs 600/- was the advance given to me, it was not credited along with other sums received from the President, subsequently, towards the ~~Ragi~~ value of the Ragi supplied to him.

This is for [illegible] chart. [illegible]

by whom [illegible] not by the [illegible]

3. Instead of calling for further information re the advance account, the Auditor left Kolar,

This is your [illegible] of the question [illegible]

And

2

and wrote a D. O. to the Deputy Commissioner, making some allegations re. the Hobbs when Mr. Subbarayappa inspected the accounts. Subsequently the accounts were shown to him.

4. ~~[illegible]~~

(a) The second explanation is the correct one. As attempts were made to keep seperate accounts, more money was shown credited towards the Government account by mistake. Hence the excess.

(b.) Till the supply of the formal prescribed registers, only manuscript accounts were maintained to show the Transactions

[illegible]
26/11/46

On 3.12.1918 an advance of Rs 2500/- was received from the Deputy Commissioner to help the transactions. Then an attempt was made to show seperate accounts. ?

See Shr's note:

c. By writing the consolidated account, the confusion was set right.

He has avoided answering this question see question 4(d).

d. The excess was not Amildar's private money. It was out of the private money ?? that an excess amount was credited towards the Government advance account. Hence there was an excess in the cash balance on hand in the Shroffs account and not in the prescribed cash Register — ??

?? This explanation is a curiosity? The Amildar was in the method an remarkable. dk.

Probably amounts Private advances

5. I ~~think~~ beg to submit the distinction was due to the two kinds of advances made available for conducting the.

the Transactions.

6. The Government advance was found insufficient for the purpose, and also the private advance was held in stock. Besides, I had instructions to make use of both at the anxious times to get larger supplies.

All the available accounts are submitted in person. As regards the personal account, it will be submitted in person.

26/12/19

U.P.M.

Amil dar

No.R.H.C.315/18-19./Enc.3

From

The Deputy Commissioner,
Kolar District.

To

The Comptroller to the
Government of Mysore,
Bangalore.

Dated 25/27th January 1920.

Sir,

In continuation of my letter No. H.C.315/18-19 dated the 23rd Ultimo, in connection with the audit of the accounts of the Kolar Food Depot, I have the honor to forward herewith copies of the explanation of the Amildar (Mr.K.Lingopanth Badam dated 5th December 1919, and of my further queries and his explanation dated the 26th Idem and to state that it will be seen -- therefrom that the Amildar has persistently been giving evasive replies.

As regards the points referred to in your letters Nos.111 dated 28/29th May 1919 and F.23 dated the 16th August 1919, I may state that he is unwilling to withdraw para 4 of his report No.43 dated the 13th June 1919. The Amildar's explanation for the omission to enter Rs.600/- received from the President,Kolar Town -- Municipality, in his Cash account, is that the amount was only an advance and not -- part-payment of the dues from the President and that he had entered this amount in his private account. But from the bill sent by the Amildar to the President with his letter No.490 without date and received by the -- latter on 24th February 1919 it is

that the Amildar has treated the amount as only part-payment inasmuch as it has been set off against the amount due from the President - vide copy of the bill enclosed for reference.

See Pherist 5/2

OFFICE COPY.

I have etc.,

Sd/-Md.Zahiruddin Mecci,

Dy. Commissioner,
Polar District.

Kolar Mint dept. — realised 1982 – 8 – 6.
remitted 1798 – 4 – 9.
Balance 184 – 3 – 9. How has the bus disposed?

Kolar Taluk dept.

Stock What stocks were acquired. Rai
rice
grain
How disposed of.
What costs were incurred what was the
realisation.

Cash What was the total cash received for all
sources. How is it accounted for?

Suplt. Information on the above lines should be collected.
~~Let~~ ~~see~~ also my remarks in the audit report.
Further the action taken on the G.O. re audit report
of Kolar & Srinivaspur has to be ascertained. (The D.C.
was requested to take needful steps).

[illegible]
24.1.[illegible]

1) [illegible] — [illegible] (1) [illegible] (2) [illegible] (3) [illegible] (4) [illegible] (5) [illegible] (6) [illegible] (7) [illegible] (8) [illegible] (9) [illegible] (10) [illegible] (11) [illegible] (12) [illegible] (13) [illegible] (14) [illegible] (15) [illegible] (16) [illegible] (17) [illegible] (18) [illegible] (19) [illegible] (20) [illegible] (21) [illegible] (22) [illegible] (23) [illegible] (24) [illegible] (25) [illegible] (26) [illegible]

No. 4.

[illegible]

[illegible] (1) [illegible]

" (2) [illegible]

" (3) [illegible]

[illegible]

6-9-19. [illegible] R. Tirunarana [illegible]

[illegible]

Kolar [illegible]

"copy"

C. 912

[illegible]

H-C. 315.

many

The Amildar Kolar Taluk, is directed to issue to the ward-distributing gentlemen at Kolar only such quantities of rice as are necessary for distribution daily. Quantities required for more than a day should not be issued. They should further be instructed to sell in small quantities only to the ticket-holders. These instructions should be strictly carried out.

Sd/ R. Tirunarana Iyengar

"Copy" 10-20. For D.Y. Com.

C2-5.

[illegible]

[illegible] —

[illegible] (1) [illegible]

" (2) [illegible]

" (3) [illegible]

[illegible]

[illegible]

(1) [illegible]

1-163, excepting 4, 42, 46, 55, 62, 89 & 143.

3 fallow rice

(2) [illegible]

164 - 371 excepting

194	312	366
258	320	259
260	332	335
265	338	
266	346	
307	353	
309		

4 1/2 [illegible]

3. [illegible] —

372 - 535 excepting

382	511	526
384	520	528
414	521	530
432	522	532
436	529	535
459	524	507
508	525	

3 3/4 [illegible]

(Sd) R. Tirunarayana Iyengar

3-9-49

Tahsildar, Camp Kolar.

"Copy"

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

3-9-19

Sd/ R. Tirunarana Iyengar.

Tr. Dy. Com.

Kolar Dt.

"Copy".

From 30 7/19 Mr. Mustafa Sahib was appointed to open a rice depot, which he has been working.

On the 4th Septr 19. 3 other ~~wards~~ depots were formed in the town of Kolar namely Mr. Kalyan Singh's, Mr. Gopal Naik's and Mr. Dasappa's. At first, Mr. Mustafa Sahib was allowed to take from 14 to 19 pallas per day, as he had to ~~supp~~ issue rice to the Mussalmans of the town and villages, & to Panchamas & all low caste people. The quantity allowed to each of the other depots per day was from 3½ to 4½ pallas. ~~At first~~ All these depots are still continuing, they sell rice at the same ~~time~~ rate at which they are supplied, from the Govt Depot, but have retained all the gunnies stating that they might be allowed to have them for themselves, in consideration of their incurring carting & measuring charges at their respective depots. This matter is pending disposal. They continued sales at 5¼ Seers per rupee till the 17th of Jany 20, and there was no restriction as to the quantity to be given supplied to them in November & December last, especially as it was on the stock of rice had to be disposed of ~~early~~ soon; but recently from the 18th ~~[illegible]~~ the rate was

brought down to 4 3/4 seers per rupee,

and the quantity to be supplied to Mr.

Mustafa Sahib about 10 bags per day, and

about 5 bags per day to each of the other

3 depots, as per oral orders of the

Dy Cam? at his inspection of

these depots. The order is being obeyed.

Now

1. Mustafa Sahib's depot opened from 30.7.19.
   & other 3 depots on 4.9.19.
2. Retail sales ~~were stopped in the depot~~ in the Govt depot
   was stopped on 21.10.19
3. Issues are being made to patels & village committees for
   sale in the villages from the commencement & it is being
   issued even now.

Dist. Office No. R.H.C 315
of 19-5-19

Copy ~~of Flagging~~ marked of the order sent to the Amildar

There appears to have been an understanding between the municipal President and the merchant who was the chief financier of the concern to use the profit for the Kavacha of a God. In view of this fact, the ragi supplied to the President in November last may be charged for, at cost price. All outstanding accounts in connection with the affair including the amount due to Mr Mustafa Sah should be adjusted without any further delay.

Copy to the President.

(Signed) D.C. Subbarayappa
of 19.5.19 In Dy Comr

"Copy"

Venkata Rajeswarayya
of 26/1/20 Sy Chemistry Sector

Kolar Taluk

Stock Account.

Date.	Particulars	Opening balance. Pallas seen.	Receipts.	Total Pallas seen.	Issues.	Closing balance.	Remarks
24-7-19	87 bags of full rice in reserve	62-36		62-36.			85 bags good rice, 2 bags spoiled rice. This is deducted
	400 bags from Amildar Bowringpet 1080 Mannos ~~Depot wt~~ Depot wt. 1063.		✗ Pallas seen 349-84				
	57 bags issued.				Pallas seen 36-12		(note ✗ The receipts are entered in pencil)
25-7-19	38 bags ...				28-73		
26-7-19	95 ...				74-97		
27-7-19	55 — —				44-00		
28-7-19	91 —				71-47		
29-7-19	87 —				68-24		
30-7-19	56 — —				44-09		
31-7-19	29 — —				23-16		
	Received 177 bags & another consignment of 243 bags. Weight — 1138-30. Depot wt. nil		✗ 375-79				

[illegible] 726 1/20. Taluk Cheriestadar

I. Retail sales are from ~~depot~~ ~~Lalua~~ depot & issues to village patels &c ~~Comm~~ from the very commencement

II do & ~~on~~ wholesale supplies to merchants, village from 4.9.19 ~~[illegible]~~

Retail sales stopped from 21.10.19. [illegible]

III my do.

Quantities of retail, & mants, with daily average & max^m & min^m issues. – Realisations

Analysis of supplies to several merchants, [illegible] & [illegible]. – Realisations

giving daily average & max^m & min^m

Arrangement with depot keepers.

From 4.9.19 to meet the increased demand

for ~~broken~~ [illegible]

Mahamad Mustafa Sale.

Receipts from Bowringpet depot.

	Receipts (Rice)	Issues minimum	maximum	Average	sold from	to
August (i)	500 bags rice	7	28	15.6	7-8-19	2-9-19
Nov (ii)	455 bags do	6	33	19.8	2-11-19	25-11-19

II Receipts from Kolar depot

Sep (i)	500 bags Rice	12	33	18	7-9-19	4-10-19
Oct (ii)	415 do	7	30	14.3	2-10-19	30-11-19
Nov & Dec (iii)	397 bags + 62 srs do	9	25	14	out of 397.62 srs	

said to have been issued age of sale of 370.55 bags is noted in the book.

Brokens.

	bags srs.					
Aug to Oct (i)	493.16	(Brokens)	1	14	7.3	28-11-19 to 19-12-19
Nov (ii)	98.78	do	1	12	6.6	16-8-19 to 26-11-19
Dec (iii)	53 bags	ragi	1	3	6	27-11-19 to 18-12-19
						2-12-19 to 15-12-19

Issues to Mustafa Sale.

	Whole rice	Brokens
7.9.19	500 bags	10 bags
9.9.19	~~10 bags~~	25 bags & 16 srs
10.9.19		48 bags
13.9.19		30 bags
21.9.19		100 bags
1.10.19		130 bags
2.10.19	415 bags	
2.11.19	80 do	
3.11.19	105 do	
4.11.19	155 do	
7.11.19	115	
25.11.19	20 bags & 40 srs	
27.11.19	6 bags & 34 srs	92 bags 40 srs
30.11.19		18 bags 82 srs
3.12.19		50 bags
5.12.19	10 bags	~~10 bags~~
7.12.19	50 bags	~~49 bags & 50 srs~~
8.12.19	50 bags	
10.12.19	50 bags	

	Whole rice	Raji
[illegible]. 12. 19.	45 bags.	
19. 12 19	30 bags.	
21. 12-19	20 bags.	
22. 12-19.	25 bags.	
23. 12. 19	34 "	
24. 12. 19	42 "	
25. 12. 19	50.	
26. 12. 19.	80 "	
28. 12. 19	124 bags	
4. 1. 20.	81	
6. 1. 20.	84	80.
7. 1. 20.		60.
8. 1. 20.		84
9. 1. 20.		78
10. 1. 20.		198.
17. 1. 20.	30.	
"	40.	
22. 1. 20.	40.	
25-1. 20.		30 broken

Mr Gopala Naik

Statement of a/c. of rice and ragi bags received by Mr Gopala Naik and value remitted.

I Whole rice.		Quantity	Value	Amount recd.
4th Sept. 45	3 bags	270 lbs	Rs 54-0-0	54-0-0
6th Sept.	15	1350	270-0-0	270-0-0
10th "	20	1888	363-9-9	363-9-9
16th "	20	1824	364-12-9	364-12-9
22nd "	23	2080	416-0-0	416-0-0
30th	20	1836	367-3-3	367-3-3
6th Oct. 45	10	920	184-0-0	184-0-0
9th "	8	730	146-0-0	146-0-0
10th "	4	352	70-6-6	70-6-6
11th	8	729	145-13-0	145-13-0
13th "	10	901	180-3-6	180-3-6
16th	10	903	180-9-9	180-9-9
18th	8	720	144-0-0	144-0-0
21st	16	1448	275-13-0	275-13-0
23rd	20	1780	330-0-9	330-0-9
27th	40	3588	683-6-11	683-6-11
4th Nov.	10	900	171-6-10	171-6-10
6th "	31	2790	531-6-10	531-6-10
7th "	10	915	174-4-7	174-4-7
8th "	21	1785	340-0-0	340-0-0
19th "	30	2655	505-11-6	505-11-6
26th	21	1870	356-3-1	356-3-1
29th	11	990	188-9-2	188-9-2
Carried over.	369	33224	6443-9-2	6443-9-2

brought forward	389	33,224	6443-9-2	6443-9-2
7th Dec.	43 bags	3476	662-1-7	662-1-7
8th "	6 "	540	102-13-9	102-13-9
9th "	11	906	172-9-2	172-9-2
20th "	21	1770	337-2-4	337-2-4
23rd "	20	1761	335-3-7	335-3-7
24th "	6	528	100-9-3	100-9-3
26th "	50	4450	847-9-11	847-9-11
27th "	119	10673	2032-15-3	2032-15-3
5th Jan	26	2340	445-11-6	445-11-6
6th "	20	1800	342-13-9	342-13-9
7th "	8	720	137-2-4	137-2-4
9th "	50	4449	847-6-11	
14th "	40	3580	681-14-6	
	789	70216	13,489-11-0	11,960-5-7

II

Broken rice		Quantity	Value	Amount recd
4th Sep.	3 bags.	270 bs.	45-00.	45-00. ✓
6th "	5 bags.	450 bs	75-00.	75-00. ✓
10th "	11 bags.	906. bs.	151-00.	151-00. ✓
16th	10 bags.	900 bs.	150-00	150-00.
22	7 bags.	658 "	109-10-8	109-10-8.
30.	9 "	837.	139-8-0.	139-8-0.
6th Oct.	6 "	576.	96-00.	96-00.
13th "	3 "	291	41-9-2	41-9-2
16th "	8.	718.	102-9-3	93-13-6
24th	20.	1771	221-6-0	221-6-0.
4th Nov.	10	923.	115-6-0	115-6-0.
7th "	40	3600	450-00	450-00.
8th "	20.	1840.	226-12-0.	226-12-0.
18th "	40	3600.	450-00.	450-00.
24th	12	1042	130-4-0	130-4-0.
27th	10	772.	96-9-3.	96-9-3.
30th	40.	3434	429-4-0.	429-4-0.
	254	22588	3029-14-4	3021-2-7

? - (8-11-9)

Recovery of this amount is not noted in the note book.

Ragi.

		Quantity	value	Value realised
13.11.19	6 bags	540 lbs	72-0-0	72-0-0
19.11.19	11	930	124-0-0	124-0-0
25.11.19	27	1820	242-10-8	242-10-8
28.11.19	10	900	120-0-0	120-0-0
2.12.19	30	2664	333-0-0	333-0-0
	84	6854	891-10-8	891-10-8

[illegible] ice

A, Kalyan Singh.

Date.	bags	Quantity	value.	Amount recd.
4-9-19.	4	3.59	71-12-10	461-6-6 (12 7/19
5-9-19	8	7.06	141-3-2	~~601-14-7~~
7-9-19	14	12.42	248-6-6	
10-9-19	18	15.53	310-9-9	483-0-3 (17 9/19
14-9-19	10	8.62	172-6-6	
18-9-19	22	18.90	378-0-0	572-6-6 (25 9/19
23-9-19	11	9.72	194-6-6	
25-9-19	4	3.60	72-0-0	
26-9-19	15	13.67½	273-8-0	742-8-2 (5 10/19
29-9-19	18	15.53	310-9-9	
5-10-19	5	4-32	86-6-5	305-6-5 (10 [illegible]/19
6-10-19	8	6.87	137-6-5	
8-10-19	10	8.40	168-0-0	
10-10-19	3	2.57	51-6-6	51-6-6 (15 11/19
5-11-19	5	4.50	85-11-6	85-11-6 (7 4/19
6-11-19	5	4.50	85-11-6	85-11-6
7-11-19	40	36.22	689-14-6	689-14-6
8-11-19	10	8.77	167-0-10	167-0-10
9-11-19	16	13.76	262-1-7	262-1-7
15-11-19	15	13.50	257-7-0	257-7-0
-do-	43	38.18	727-4-0	727-4-0
23-11-19	20	18.00	342-13-9	342-13-9
25-11-19	13	10.83	206-4-7	206-4-7
26-11-19	21	18.00	342-13-9	342-13-9
29-11-19	10	8.50	161-14-6	161-14-6
30-11-19	10	8.52	162-4-7	162-4-7
-do-	16	13.90	264-12-3	264-12-3.
3-12-19	21	18.30	348-9-2	348-9-2
5-12-19	42	35.92	684-3-1	684-3-1
7-12-19	44	39.90	760-0-0	760-0-0
9-12-19	27	24.56	467-13-0	467-13-0
17-12-19	11	9.00	171-6-11	171-6-11
Carried over	519	455.66½	8804-4-10	8804-4-10

Date	Bags.	Quantity.	Value	Received.
Brought forward	519	455·66½	8804-4-10	8804-4-10
19-12-19.	35	31.50	600-0-0	600-0-0
do	10	9.00	171-6-11	171-6-11
23-12-19	20	17.60	335-3-10	335-3-10
24-12-19	8	7.04	134-1-7	134-1-7
26-12-19	50	44.50	847-9-11	847-9-11
29-12-19	100	81.44	1551-3-10	1551-3-10
4-1-20	30	27.00	514-4-7	514-4-7
6-1-20	27	24.30	462-13-9	462-13-9
9-1-20	23	20.70	394-4-8	394-4-8
do	37	32.26	614-7-8	614-7-8
13-1-20	40	35.79	681-11-6	
17-1-20	20	18.00	342-13-9	
20-1-20	10	9.05	190-8-6	
22-1-20	10	8.93	188-0-0	
	939	822-77½	37-15-4	

1500-0-0
500-0-0
1100-0-0
620-0-0

Kalyana Singh

Broken rice

Date.	bags.	Quantity.	Value.	amount.
4-9-19	3	2.86½	47-12-0	140-8-0 (12 9/19)
6-9-19	4	3.87½	64-9-4	
9-9-19	2	1.69	28-2-8	
10-9-19	11	9.50	158-5-4	158-5-4 (17 9/19)
14-9-19	5	4.30	71-10-8	71-10-8 (25 4/19)
30-9-19	4	3.72	62-0-0	62-0-0 (5 10/19)
5-11-19	2	1.79	22-6-0	22-6-0
8-11-19	20	17.61	220-2-0	220-2-0
9-11-19	7	6.26	78-4-0	78-4-0
11-11-19	20	17.78	222-4-0	222-4-0
13-11-19	16	14.26	178-4-0	178-4-0
15-11-19	25	22.50	281-4-0	281-4-0
17-11-19	11	9.75	121-14-0	121-14-0
18-11-19	20	18.00	225-0-0	225-0-0
21-11-19	26	22.78	284-12-0	284-12-0
23-11-19	14	12.16	152-0-0	152-0-0
24-11-19	21	18.40	230-0-0	230-0-0
27-11-19	12	9.90	123-12-0	123-12-0
30-11-19	41	35.02	437-12-0	437-12-0
	264	232.16	3010-2-0	3010-2-0

Ragi.

Date.	Bags.	Quantity.	Value.	Received.
13-11-19	9	790	105-5-4	105-5-4 (18 11/19
18-11-19	10	900	120-0-0	120-00 (22 11/19
21-11-19	12	788	105-1-1	105-1-1 (24 11/19
23-11-19	10	660	88-00	88-00 (do
26-11-19	15	990	132-00	132-00 (3
28-11-19	12	810	108-00	104-100 (*)
3-12-19	32	2250	281-4-0	281-4-0 (3
	100	7188	939-10-5	936-4-5

(*) Difference is due to the rate of ragi. while issuing 405 seers of ragi, the rate is 7½ Srs. a sup & while receiving the amount the rate is 8 Srs. a sup

Khatavipalya dasappa

(2)

II 100

II Brokens.

		Quantity	value	Amount recd.
17th Sept	6 bags	540 Srs	90-00	90-00
19th "	5 bags	450 Srs.	75-00	75-00
20th "	5 "	470 "	78-5-4	78-5-4
4 "	15	1260	210-00	210-00
11	15	1221	203-8-0	203-8-0
30	9	837	139-8-0	
4th Oct	6	576	96-00	
7 "	3	282½	47-1-4	
5.11.19	8	731	91-6-0	91-6-0
7.11.19	31	2736	342-00	342-00
11.11.19	27	2158	269-12-0	269-12-0
14.11.19	25	2250	281-4-0	281-4-0
18.11.19	~~20~~ ~~41~~ 41			225-00
~~20.11.19~~	~~10~~	~~878~~	~~16~~	
22.11.19	20	1783	222-14-0	222-14-0
23.11.19	10	900	112-8-0	112-8-0
27.11.19	11	958	119-12-0	

III Raji.

13.11.19. 10 bags.	900 bs.	120-00.	120-00.
18.11.19 10 "	900.	120-00.	120-00.
23.11.19. 13.	900.	120-00.	120-00.
26.11.19. 15	1016.	135-7-6.	135-7-6
28.11.19. 14	912.	121-9-9.	121-9-9.
2.12.19. 28.	1800.	225-00.	225-00.

K Lataripalya Dasappa

Statement of a/c of Rice and Ragi received by him for sale and value paid.

I Whole rice

		Quantity	Value	Amount recd.
18.9.19	13 bags	1146 lbs	229-3-3	229-3-3
20.9.19	18 "	1620	324-0-0	324-0-0
4.9.19	15	1365	273-0-0	273-0-0
11.9.19	30	2737½	547-8-0	547-8-0
25.9.19	10?	396	79-3-3	~~79~~
26.9.19	15	1367½	273-8-0	
29.9.19	18?	1620	324-0-0	721-14-0 ~~1005-11-9~~
4.10.19	11	898	179-9-6	
7.10.19	8	701	140-3-3	
10.10.19	10	882	176-6-5	~~176-6-5~~
13.10.19	4	354	70-13-0	70-13-0
15.10.19	10	888	177-9-9	177-9-9
10.11.19	10	900	171-7-0	1005-11-9 1440-0-0 1210-0-0 171-7-0
11.11.19	20	1763	335-13-0	335-13-0
	20	1825	347-9-7	347-9-7
14.11.19	15	1350	~~281-4-0~~ 257-7-0	257-7-0
17.11.19	31	2793	532-0-0	532-0-0
20.11.19	10	878	167-3-10	~~[illegible]~~ 167-3-10
22.11.19	10	865	164-12-3	164-12-3
23.11.19	21	1800	342-13-9	
26.11.19	10	900	171-6-10	
27.11.19	30	2667	508-0-0	

Statement E (1) (Whole Rice)

Stock Receipts of Rangoon Rice in the Kolar Taluk Depot for the period ending 29th February 1920.

Date of Receipt.	Number of bags.	Invoice weight. Mds.	Srs.	Actual weight Mds.	Srs.	Quantity as shown in the Stock account Pallas	Srs.	Quantity calculated @34 seers per maund.	Cost.			Proportionate Ry.Freight etc transferred - from Bowringpet Depot.			Total Cost.		
May 1919	1.900	4,545	00	4,545	00	1,525	82		28,207	4	3	1,236	13	0	29,344	1	3
June 1919	190	377	30	377	30	124	62		2,323	2	0	122	12	0	2,445	14	0
July 1919	2,340	5,130	00	5,102	23	1,685	32		32,104	12	0	1,671	1	0	33,775	13	0
Aug: 1919	2,377	6,297	06	6,384	39	2,107	03		39,318	11	5				39,318	11	5
@5½ -do-				3,301	41	63,077	9	5									
@ wholesale in bags				727	39	14,119	6	5									
Total -----				11,338	48	2,26,253	0	5									

If instead of at 33 seers per maund. one pallas is taken as equivalent to 3 maunds then the 34.663-mds + 30 seers retained in the Kolar Depot for . . . . . P. 11556-25 seers

Quantity issued . . . 11339-06½

Balance to be accounted for. 217-18½

D. Subramanyam

Assistant Comptroller.

Please see next sheet for Broken rice.

Statement E (1) (Whole Rice)

Stock Receipts of Rangoon Rice in the Kolar Taluk Depot for the period ending 29th February 1920.

Date of Receipt.	Number of bags.	Invoice weight. Mds.	Srs.	Actual weight Mds.	Srs.	Quantity as shown in the Stock account Pallas	Srs.	Quantity calculated @34 seers per maund.	Cost.			Proportionate Ry.Freight etc transferred - from Bowring-pet Depot.			Total Cost.		
May 1919	1.900	4,545	00	4,545	00	1,525	82		28,207	4	3	1,236	13	0	29,344	1	3
June 1919	190	377	30	377	30	124	62		2,323	2	0	122	12	0	2,445	14	0
July 1919	2,340	5,130	00	5,102	23	1,685	32		32,104	12	0	1,671	1	0	33,775	13	0
Aug: 1919	2,377	6,297	05	6,384	39	2,107	03		39,318	11	5				39,318	11	5
Sept: 1919	3,515	9,457	10	9,600	02	3,168	04		56,358	12	6				56,358	12	6
Oct:1919	2,417	6,396	00	6,295	02	2,077	36		38,618	3	6	841	4	0	39,459	7	6
Nov:1919	1,998	5,292	10	5,241	21	1,740	97		32,492	8	0	1,682	10	0	34,175	2	0
	14.737	37,495	15	37,546	37	12,429	16	12,765.78	229,323	5	8	5,554	8	0	2,34,877	13	8
Bowring pet.	7,329	17,820	20	17,661	06	5,868	14		109,630	3	4	5,554	8	0	1,15,184	11	4
Madras Harbour	7,308	19,399	35	19,610	31	6,471	63		118,045	11	5				1,18,045	11	5
Provinnial Depot.	100	275	00	275	00	89	39		1,647	6	11				1,647	6	11
	14,737	37,495	15	37,546	37	12,429	16	12,765.78	229,323	5	8	5,554	8	0	2,34,877	13	8
Deduct transfers to other Taluks:-																	
Srinivaspur	500	1,078	22	355	92				8,090	8	0	492	13	0	8,583	5	0
Sidlaghatta	400	1,091	05	360	07				6,377	1	0	363	10	0	6,740	11	0
Chintamani	260	[illegible]	[illegible]	[illegible]	[illegible]												

	1160	2,878	07	949	79	18,612	11	0	1,091	9	0	19	,704	4	0
Stock retained in Kolar.	13577	34,668	30	11479	37	211,710	10	8	4,462	15	0	2,~~26~~ 15	,~~253~~ ,173	~~0~~ 9	~~5~~ 8
Total	14737	37,546	37	124~~30~~ 29	~~26~~ 16	230,323	5	8	5,554	8	0	2,34	,877	13	8
Sales				11338	48							2,26,	253	0	5
Gratituous relief					58½										
				11339	06½										

@4½ seers per rupee	186	86	4,152	0	3
@4¾ -do-	2,112	12	44,526	3	0
~~@5 -do-~~	~~5, 010~~	~~70~~	~~1,00,377~~	~~13~~	~~4~~
@5¼ -do-	3, 301	41	63,077	9	5
@ wholesale in bags	727	39	14,119	6	5
Total -----	11,338	48	2,26,253	0	5

If instead of at 33 seers per maund. one palla is taken as equivalent to 3 maunds then the 34.668-mds + 30 seers retained in the Kolar Depot give . . . . . P. 11556-25 seers

Quantity issued . . . 11339-06½

Balance to be accounted for. 217-18½

[signature]

Assistant Comptroller.

Please see next sheet for Broken rice.

Stock receipts of the Kolar Taluk Depot for the period ending 29th February 1920. (Broken Rice)

Date of Receipt.	Number of bags.	Invoice weight. Lds.	Srs.	Actual weight. Lds.	Srs.	Quantity as shown in Stock a/c allas	Chs.	Cost.			Proportionate Rs. Freight etc., transferred from o ring et.			Total Cost.			Remarks.
July 1919.	150	356	20	356	20	117	48	1,772	1	0	1[illegible]	0	0	1,894	1	0	
Aug 1919	3,021	7,795	20	7749	04	2,562	24	35,263	14	5	134	14	0	35,398	12	5	
Sept.1919	281	764	20	754	03	248	93	3,415	12	7				3,415	12	7	
Oct: 1919	950	2,370	10	2373	25	901	98	9,915	10	0				9,915	100	0	
Nov. 1919.	221	525	10	537	37	193	64	2,310	0	0				2,310	0	0	
Total	4,623	11,812	00	11771	09	4,024	27	52,677	6	0	256	14	0	52,934	4	0	
Bowringpet	324	788	20	788	20	260	04	3,882	7	0	256	14	0	4,139	5	0	
Madras Harbour.	4,299	11,023	20	10982	29	3,7644	23	48,794	15	0				48,794	15	0	
Total	4,623	11,812	00	11771	09	4,024	27	52,677	6	0	256	14	0	52,934	4	0	

Transfers to other Depots:-

Srinivaspur	300							3,589	14	6	297	11	0	3,887	9	6	
Sidlaghatta	500							5,776	6	0	517	4	0	6,293	10	0	
Chintamani	145							1,745	14	0	142	13	0	1,888	11	0	

Chickballapur	400														
Total	1,345							15,572	10	6	1,387	12	0	14,960	6	6
Retained in the Depot.	3,278														
Total	4,623														
Sales	3,242						2,809 ~~2,834~~	63 3/8 ~~55 7/8~~						42,640	10	0
Gratituous relief	13						24	92½							
Total							2834	55 7/8							

@ 6seers	1,788	24½	29,846	12	6
7 "	14	66	209	11	9
8 "	1,006	73⅜	12,584	2	3
	2,809	63⅜	42,640	10	6

[signature]

Assistant Comptroller.

Office of the Comptroller to the Government
Bangalore, 24th April 1922.

From

T. Satyaraj Chetty Tegre, B. A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

To

K. Matthan, Esq., B. A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

Sir,

I have the honour to submit herewith for the information of Government a consolidated statement showing by districts the transactions pertaining to the advance account of the food control operations in the State from the commencement up to end of June 1921.

2. The consolidated account combines the transactions of the late Director of Civil Supplies, a report on which was already submitted to Government with this office letter No. 92/F.S. dated 16th May 1919.

3. In preparing the statement special attention has been paid to the reconciliation of the figures under:-

(i) Remittances from and to treasuries and banks.

(ii) Remittances between the Food Controller and the Director of Civil Supplies on the one side and the several other [illegible] on the other, both under cash and [illegible]

(iii) Remittances between the Deputy Commissioners of districts and the Taluk depots.

(iv) Balance of the several ledger accounts as shewn in the statements of accounts, viz., of the Food Controller and of the other ~~xxxxxxxxx~~ disbursers.

4. (i) Remittances from and to treasuries and Banks. In sanctioning large advances to the several officers, viz., the Director of Civil Supplies, the Food Controller, the Deputy Commissioners of Districts and Amildars for the purchase and sale of food stuffs, Government in their order No. Fl. 2695-809/Fl. 121-18 dated the 26th November 1918, directed that the advances should be treated as

Director of Civil Supplies.	R 1550000 - 0 -0	imprests at the personal debit of the officers concerned and recouped from the sale proceeds.
Food Controller.	300000 - 0 -0	
8 Deputy Commissioners at R 25,000	200000 -0 -0	
Deputy Commissioner Mysore (additional)	80000 - 0- 0	
76 Amildars and Dy. Amildars at R 500	38000 - 0 - 0	
Total-	R 2168000 - 0 - 0	

Consequently though the total allotment sanctioned for the purpose and placed at the disposal of the several officers was Rs. 2168000/- as detailed in the margin. The amounts debited and credited in the treasury accounts from the commencement to end of June 1921 were R 10547226-6-7 and R 10784094-11-7 respectively leaving a net credit balance of R 236868-5-0 unadjusted. These figures include [illegible] and wrong debits and credits to the extent of R 1729255-12-2 and R1654174-7-8 respectively which do not affect the departmental accounts. To these have also to be added R 3002-9-10 and R 1805-7-8 respectively being the amounts omitted to be taken to the advance account but since adjusted in the accounts for 1921-22. Omitting

on both sides of the account R. 1631067-12-3 which was adjusted before the endof June 1921, the balances remaining unadjusted on the 30th June 1921 were R. 98187-15-11 under debits and R. 23106-11-3 under credits, respectively. Out of these amounts R. 97854-10-6 and R. 23056-4-9 have since been adjusted in the accounts for 1921-22, leaving small balances of R. 333-5-5 and R. 60-6-6, respectively, unadjusted. These are also being traced and arrangements will be made for their adjustment in the accounts for the current year.

5, Taking into account the above excess debits and credits, as also the omissions since adjusted, the net debits and credits under the advance head amount to Rs. 8821573-4-3 and R. 9131523-11-9, resulting in a net excess credit of Rs. 309950-7-8. But from the statement of the advance account attached, it will be seen that the amounts shewn as drawn from the treasuries and refunded thereto are Rs. 9071573-4-3 and R. 9225803-11-9 respectively which include the transfer allotment of Rs. 250000/- from the Food Controller's account and also transfer credits amounting to Rs 89051-5-10 and excess credit of R. 3228-10-2, subsequently adjusted in the course of the current year. The net amounts after deducting the above come to Rs. 8821573-4-3 and R. 9131523-11-9, respectively, which agrees with the figures of the treasury accounts.

(ii) <u>Remittances from and to the Food Controller</u>.

6. In this connection reference is invited to statement D appended to the report on the Food Controller's advance account, forwarded with this office letter No. F.S. 48 dated the 14th March 1922. The differences noticed between the District figures and those of the Food Controller's office have been explained in the explanatory memo attached thereto. A copy of the statement is hereto attached for ready reference.

(iii) Remittances from District to Taluks and vice versa

7. This consists of two parts, viz., cash remittances and stock transfers. Under the former head the debits are inexcess of the credits by R. 129-4-0, due to the fact that Remittance transfer receipts Nos. 77 dated 28-9-1920 and 83 dated 7-7-1920 for Rs. 29-4-0 and R. 100 sent by the Amildars of Chennagiri and Shikarpur respectively to the Deputy Commissioner, Shimoga, which had lapsed and were consequently returned for renewal remained unadjusted till the 30th June 1921. In the other part relating to the transfer of stock, a difference of R. 89-11-0 is noticed in the Bangalore District, due to the omission of credit in the District Depot accounts of the value of one palla and 37 seers of damaged rice returned by the Kankanhalli Taluk Depot and debited in its accounts.

8. The amounts received from other sources and refunded are R. 47,043-12-6 and R. 51,094-1-3 the refund being more by R. 4,050-4-9, as detailed below:---

Shimoga--

Amount paid in excess to the Shimoga Town Municipality.	R. 339-0-9
(The transactions relating to the Shimoga Town Municipal Depot were first incorporated in the Municipal accounts the profit realised having been credited to Municipal Funds.)	

Mysore--

Amount credited to Revenue deposits by the Deputy Commissioner, Mysore and remaining undrawn under that head on 30-6-1921 vide this office letter No. dated to the Deputy Commissioner, Mysore	R. 4033-6-0
	4372-6-9

D e d u c t--

(1) Tumkur

Amount drawn from the Kunigal Taluk Revenue imprest and remitted to Food Controller by R.T.R. — R. 4-13- 6

(2) Mysore.

Amount of loan from Mr. Venkatnaranappa credited in the Nanjangude Municipal Depot accounts and repayable to the party. (Such loan was unauthorised and the authority therefor was not produced). — R. ~~804-[illegible]~~ 204-9-9

(3) Hassan.

Difference between the amount drwan from Municipal Funds and that repaid to the Municipality. — R. 112-10- 9

Total — R. 322-2- 0

Net excess debit — R. 4050-4- 9

Other assets and Liabilities.--

9. From statement A attached it will be seen that R 13149-12-7 is due by the Food Supply Department for purchases made and not yet ~~supplied~~ paid for; some of the claims shown as due in the Bangalore, Shimoga and Hassan Districts and the Mysore City Municipality have been outstanding for a very long time and considering the fact that no claims have till now been preferred, it is a question for orders as to whether these balances may not be transferred to the credit of Government to be redrawn, if necessary, when the parties appear to claim the same.

10. A sum of R. 5435-14-9 is outstanding in the Kolar District of which Rs. 5395-13-11 relates to the purchase of Ragi in the Malur Taluk. As the statement of account called for from the Deputy Commissioner, Kolar, has not been received, it is not possible to say how much of this amount has since been paid.

11. From statements B and C attached, it will be seen that items amounting to R 16529-2-6 and R 1757-5-7 have been outstanding under "sale proceeds to be realised" and "cash advances to be recovered" respectively, out of which R 3091-13-11 seems to have been recovered. As these balances have been outstanding for a very long time and further delay in their adjustment is not desirable, strict instructions will have to be issued to the officers concerned to adjust them without further delay. If for any reason, any of the items are considered irrecoverable, sanction of Government will have to be obtained to write off the same.

12. In this connection it has been stated that some of the advances made by the late Director of Civil Supplies (Mr. Ranganatha Rao Saheb) for purchase of Ragi in the Bangalore Taluk still remains unadjusted and the accounts received in the Food Controller's Office from the Amildar, Bangalore Taluk in respect of these advances does not furnish sufficient particulars for the adjustment of the advance.

13. A sum of Rs. 388-9-9 is shown in the statement C, as amount due by Mr. Sampat Iyengar on account of value of 492 gunnies to be accounted for by him. But 455 gunnies have since been traced as having been returned but the value thereof has not been credited to his account and consequently the whole amount is outstanding against him. The balance actually to be accounted for being only 37, either the cost thereof will have to be recovered from him or sanction of Government obtained to write off the same.

14. From the same statement it will be seen that establishment charges amounting to Rs. 156-3-11 as shown in the margin

Bagepalli.	R. 49-12-8
Thickballapur.	106-7-3
	156-3-11

have been met from the sale proceeds, instead of drawing the same from the treasury. So also in the case of the Mysore City Municipal Depot wherein the establishment

establishment charges have amounted to Rs. 8828-6-6, as already pointed out in the Mysore City Municipal Report.

15. Taking into account all the above assets and liabilities of the Department, the transactions have resulted in a net profit of Rs. 3,33,431-8-7 to Government inclusive of the sum of Rs. 50911-8-3 written off under Government Orders (vide Statement E). This does not however include the cost of the establishment entertained in the several offices and drawn directly from the treasuries and charged to General Revenues, amounting to Rs. 288769-3-10 to end of June 1921 as noted in the margin.

1918-19	[illegible]
1919-20	[illegible]
1920-21	111197-1[illegible]
	288769-3-10

Taking into account the cost of the establishments which but for the food supply operations undertaken by Government would not have been incurred as also the losses written off under Government orders the net result will be a loss of Rs. 6849-10-6 to Government.

16. Out of the net profits of Rs. 333431-8-7 above referred to, Rs. 4010-7-9 relates to the period of the late Director of Civil supplies, as already reported in this office letter No. 92 of the 16th May 1919 above referred to, the balance viz., Rs. 329420-9-10 having been earned ~~owing to~~ during the Food Controller's period.

in charge of the loss of 5152-13-3 written off under the G.O. dt 25-4-21

17. Copies of the advance statement and its accompaniments have been forwarded to the Revenue Commissioner and Director of Civil Supplies in Mysore for information.

18. In conclusion, I feel it my duty to place on record the good work done by Mr, Subbaramiah, Assistant Comptroller during the period he was employed as Audit Officer in charge of the Food Supply Accounts. The balances on the books of the Food Controller, the several Deputy Commissioners and other disbursers have all been verified with the treasury accounts and agreed with the books of this office. It is

is satisfactory to note, from what is stated in para 4 supra that in spite of the magnitude of the transactions involving over a crore of rupees, the balance remaining unadjusted has been reduced to a few hundred of Rupees. The credit is in no small degree due to Mr. Subbaramiah, Assistant Comptroller who spared no pains to do full justice to his work as will be evident from his reports submitted to Government from time to time with my observations, thereon.

I have the honour to be,

S i r,

Your most obedient servant,

(sd). T. Satyaraj Chetty.

C o m p t r o l l e r.

Copy forwarded with compliments to the Revenue Commissioner and Director of Civil Supplies in Mysore for information. Copies of the advance statement and its enclosures are also forwarded herewith.

C o m p t r o l l e r.

STATEMENT = B =

Sale proceeds to be realised.

	From whom recoverable.	Amount.	Total.	Remarks.
Food Comptroller's account.	Superintending Engineer, K.R.Works	1 13 11		
	Devanhalli Co-Operative Society.	50 0		
	Imperial Service Transport Corps.	486 4	538 1 11.	
Mysore City Municipality(	(vide statement attached).....		..7218 14 5.	
Bangalore District.	Value of gunny bags due from charcoal depot, Closepet.	181 4		
	Value of 640 seers of ragi not accounted for in the Nagadi depot	56 0	...237 4 0.	
Kolar district. Kolar Taluk	Mr. Mustafa	382 8		
	" Kalyan Singh	183 0		
	" Dasappa	108 12		
	" Gopal Naik	68 11		
	Kolar Town Municipality	49 11		
		792 11		
Bowringpet Taluk	Mr. Mustafa of Kolar being the cost of 500 gunnies. . .	249 0		
	Late Food Comptroller Inspector' Mr.Subba Rao Naik for 9 bags of rice found short.	122 4		
	Muhamad Hussain for broken rice. . .	115 1		
	M.S.M.Ry. authorities for 5 bags of rice short delivery.	89 7		
		575 13		
Chickballapur Taluk..	Cost of 581½ seers of Burma Rice issued to the Chickballapur Municipality for gratuitous relief.	130 1		

Srinivasapur Taluk.	Town Municipality.	3026	9	4	
	Devappa.	220	8	0	
	Marihutchappa.	149	5	0	
	Gratuitous relief charges to be recovered	106	0	0	
		3502	6	4	
Gudibanda Taluk.	Cost of 90 seers of Rangoon Rice due by Mr. R.S.Krishnamurthy Row, Dy. Dy. Amildar.	18	0	0	
Malur Taluk.	Malur Co-Operative society (ragi account)	11	4	3	
	Balance due from cow keepers (rice account) &	0	3	0	
		11	7	3	3530 7 3
Shimoga District. District Depot.	Rev. Pickot.	[illegible]	12	2	
	Mr. B.Krishna Row.	4	12	9	
	" Abdul Azim	[illegible]	13	11	
	Co-Operative society.	[illegible]	16	4	
	Mr. DeVaz	4	12	4	
	" Anavatti Chennabasappa.	[illegible]	0	0	
	District Economic Superintendent.	[illegible]	6	4	
		[illegible]	8	10	
Sorab Taluk.	Mr. Chennabasappa.	[illegible]	0	0	
	" Siddaramappa.	[illegible]	0	0	
	Amildar Mr. Lakshmana Iyer, and Food [illegible]	[illegible]	8	0	
	Mr. Lakshmikanthappa for [illegible]	[illegible]	10	10	
		[illegible]	12	10	
Chennagiri Taluk	Co-operative Society for [illegible]	[illegible]	15	10	
	Total [illegible]	-	-		1126 3 6.

Statement " B " (contd) (Page

	From whom recoverable.	Amount.			Total.			Remarks.
Kadur District.								
Kadur Taluk.	Birur Municipal Vice-President. .	208	3	8				
	Bukkambudi C.S. short recovery. .	4	0	0				
	Short recoveries on 26-12-19 & 6-2-20. . .	0	8	8				
	Total Kadur Dt.				212	12	4.	
Chitaldrug Dt. . . .	Mayakonda Co-Operative Society said to be the loss incurred in the sale of rice. . .	141	4	11	141	4	11.	
Mysore District.								
District Depot. .	Gudalur Merchants.	137	7	9				
	Mysore City Municipality for gunny bags. .	1068	8	0				
	Chamundi Hill.	115	0	0				
	Nanjangud Temple. . . .	0	8	0				
	P.W.D.Balance out of issue of 23-12-18. .	1	10	0				
	Mr. Gangadhara Row for 75 seers 2nd sort rice. issued on 26-12-18. . . .	12	8	0				
	"Y.Seetharama Row, late Hd. Clerk, P.G.D.balnce out of M12/- .	4	0	0				
	Melkote Temple.	88	12	0				
	Sundry debtors (Ragi account)							
	City Magistrates Court. .	1	12	0				
	District Office	2	12	0				
	" Police office. . . .	2	9	7				
	Mr. Dasanna.	5	5	4				
	" Ethirajalu Naidu. . . .	2	0	0				
	" Mrityunja Iyer.	0	12	9				
	" Ramanatha Rao.	6	13	4				

Nanjangud Municipal Depot.	Nanjangud Temple	292	11	8			
	Nanjangud Co-operative society being Ry. freight paid on a consignment of rice paid on its behalf.	86	0	0			
		378	11	8			
	Total Mysore District.				1829	2	5
Hassan District. Hole-Narasipur .	Balance of credit sales in the Hole-Narasipur Depot ordered to be ~~writt~~ written off by D.C. in his memo No.228 dated 24-11-20.	5	0	0			
	Total Hassan District.				5	0	0
	Grand Total.....Rs1[illegible]-2-6.						

[illegible]

Asst Comptroller

STATEMENT "O"

Cash Advances to be recovered.

	Particulars.	Amount.			Remarks.		
Bangalore Dt.							
	Old D.C.'s Balances.						
Bangalore Tk.	Amildar-for 300 gunnies supplied by D.C'S to be accounted for @ 80 per 100.	240	0	0			
	Guruvareddy of Hudi for 208 gunnies supplied by D.C.S	166	6	[illegible]			
	Hanumanthappa and Lakshmiah of Yelhanka (D.C.S.bal)	39	8	6			
	Patel Thimmegowda	5	0	0			
	Dyavappa of Dyavasandra	15	5	0			
	Total	464	3	11			
Mr. Sampat Iyengar.	Being the value of 492 gunnies to be accounted for	393	9	9			
Devanhalli Taluk.	Difference between the amount realised as sale proceeds in December 1919 and that accounted for.	4	13	9			
Closepet Sub-Taluk	Subbannachar(24-8-1919)	2	0	0			
	Sreenivasiah(12-11-1919)	2	0	0			
	Tank Inspector(27-8-1919)	4	0	0			
	Subbannachar(13-11-1919)	2	0	0			
	do. (19-11-1919)	4	0	0			
	Total Bangalore Dt.				876	11	5
Kolar Dt.							
Kolar Tk.	Settihalli Ramegowda	7	0	0	7	0	0
Malur Tk.	Kalkori villagers Ragi account.	1	14	[illegible]			

Particulars.		Amount.			Remarks.		
Malur Tk. Cont.		Rs.	A.	P.			
~~[illegible]~~							
	Sampangere	5	0	2			
	Tyagandoddi	49	8	6			
	Dyapasandra	40	0	0			
	Tyakal Sheikdar	13	12	0			
	,, Byche Gowda	9	0	0			
	Sheristadar Mr. Krishna Rao	0	0	2			
	Sanitary Inspector Venkatsubbiah	10	9	6			
	Municipal Daroga	9	8	10			
					130	5	5
Mulbagal	Cartman Davud(Sab) (20-7-1919)	10	0	0			
	Clerk Tatachar (6-10-1919)	7	0	0			
	,,Ramachandra Rao 20-5-20	6	0	0			
	Cartman Azeez 22-3-1920	40	0	0			
					63	0	0
Bagepalli	Establishment charges paid out of sale proceeds to be adjusted				49	12	8
Chickballapur	Establishment charges paid out of sale proceeds.				106	7	3
Goribidunur	Balance out of Rs. 20 advanced to Kasbah Sheikdar NarasimhaMurthy on 27-9-1919				8	5	0
	Total Kolar.				364	14	4
Tumkur Dt.							
Turuvekere Sub-Taluk.	T.A. paid to B. Ramanna and Imam Iya in June 1919 for bringing rice from Tumkur.				4	14	6
Shimoga Dt.							
District Depot.	Advance to the Town Municipality from December 1919 to September 1920 on a/c cart hire.	321	8	0			

	Particulars.	Amount.	Remarks.
	B.F.	321 3 0	
	Advance to Amildar, Sorab, through Kotwal Abdul Azeez for Carthire.	15 0 0	336 3 0
Sorab	Seshappa.		104 0 0
Sagar	Balance out of Rs. 95/- advanced for carthire due from a Police constable.		4 0 0
	Total Shimoga.		444 3 0
Chitaldrug District			
Holalkere.	Sheikdar Venkatachar Holalkere Taluk.		6 3 0
Mysore Dt.			
Dt. Depot.	From Mr. Krityunja Iyer being the amount realised and that accounted for in the transactions prior to November 1918 without passing through the Depot accounts.	1 10 10	
Mysore Tk.	Excess cart hire paid by the Amildar-Amildar Mysore Tk. on a consignment of Ragi from Hunsur disallowed.	11 4 0	
Hunsur.	Balance of advance made to Patel Chicke Gowda of Harnahalli for carthire.	0 12 0	13 10 10
Director of Civil Supplies.	Difference between the amount realised by sale of rice and that accounted for.		26 12 6
	Grand Total		1737 5 7

[illegible]
Asst Comptr

STATEMENT "C"

Cash Advances to be recovered.

	Particulars.	Amount.			Remarks.		
Bangalore Dt.							
	Old D.C.'s Balances.						
Bangalore Tk.	Amildar-for 300 gunnies supplied by D.C'S to be accounted for @ 80 per 100.	240	0	0			
	Guruvareddy of Hudi for 208 gunnies supplied by D.C.S	166	6	[illegible]			
	Hanumanthappa and Lakshmiah of Yelhanka (D.C.S.bal)	39	8	6			
	Patel Thimmegowda	3	0	0			
	Dyavappa of Dyavasandra	15	5	0			
	Total	464	5	11			
Mr. Sampat Iyengar.	Being the value of 492 gunnies to be accounted for	393	9	9			
Devanhalli Taluk.	Difference between the amount realised as sale proceeds in December 1919 and that accounted for.	4	13	9			
Closepet Sub-Taluk	Subbannachar(24-8-1919)	2	0	0			
	Sreenivasiah(12-11-1919)	2	0	0			
	Tank Inspector(27-8-1919)	4	0	0			
	Subbannachar(13-11-1919)	2	0	0			
	do. (19-11-1919)	4	0	0			
	Total Bangalore Dt.				876	11	5
Kolar Dt.							
Kolar Tk.	Settihalli Ramegowda	7	0	0	7	0	0
Malur Tk.	Kalkeri villagers Ragi account.	1	14	[illegible]			

	Particulars.	Amount.			Remarks.		
Malur Tk. Cont.		Rs.	A.	P.			
	Sampangere	5	0	2			
	Tyagandoddi	49	8	6			
	Dyapasandra	40	0	0			
	Tyakal Sheikdar	13	12	0			
	,, Byche Gowda	9	0	0			
	Sheristadar Mr. Krishna Rao	0	0	2			
	Sanitary Inspector Venkatsubbiah	10	9	6			
	Municipal Daroga	9	8	10			
					150	5	5
Mulbagal	Cartman Davud($ab) (20-7-1919)	10	0	0			
	Clerk Tatachar (8-10-1919)	7	0	0			
	,,Ramachandra Rao 20-3-20	6	0	0			
	Cartman Azeez 22-3-1920	40	0	0			
					63	0	0
Bagepalli	Establishment charges paid out of sale proceeds to be adjusted				49	12	8
Chickballapur	Establishment charges paid out of sale proceeds.				106	7	3
Goribidunur	Balance out of Rs. 20 advanced to Kasbah Sheikdar NarasimhaMurthy on 27-9-1919				8	5	0
	Total Kolar.				364	14	4
Tumkur Dt.							
Turuvekere Sub-Taluk.	T.A. paid to B. Ramanna and Imam Iya in June 1919 for bringing rice from Tumkur.				4	14	6
Shimoga Dt.							
District Depot.	Advance to the Town Municipality from December 1918 to September 1920 on a/c cart hire.	321	5	0			

	Particulars.	Amount.	Remarks.
	B.F.	321 3 0	
	Advance to Amildar Sorab through Kotwal Abdul Azeez for Carthire.	15 0 0	336 3 0
Sorab	Seshappa.		104 0 0
Sagar	Balance out of Rs. 95/- advanced for carthire due from a Police constable.		4 0 0
	Total Shimoga.		444 3 0
Chitaldrug District			
Holalkere.	Cheikdar Venkatachar Holalkere Taluk.		6 3 0
Mysore Dt.			
Dt. Depot.	From Mr. Mrityumja Iyer being the amount realised and that accounted for in the transactions prior to November 1918 without passing through the Depot accounts.	1 10 10	
Mysore Tk.	Excess cart hire paid by the Amildar-Amildar Mysore Tk. on a consignment of Ragi from Hunsur disallowed.	11 4 0	
Hunsur.	Balance of advance made to Patel Chicke Gowda of Harnahalli for carthire.	0 12 0	13 10 10
Director of Civil Supplies.	Difference between the amount realised by sale of rice and that accounted for.		26 12 8
	Grand Total		1737 5 7

S T A T E M E N T "E"

Statement showing the amounts written off by Government up to end of June 1921.

Date.	Particulars.	Amount written off.
6-8-1919	Value of quantity found short in the supplies of food grains to the President C.M.C. Mysore up to 22nd November 1918 written off as per G.O. No. G. 25759-61/R.P 102-18-34 dated 14-5-1919.	1077 1 11
29-11-1919	Loss sustained in the transaction of Australian wheat written off as per G.P. No.G. 10200-1/P.P. 6-19-136 dated 8-11-1919.	1833 1 [illegible]
do.	Loss incurred on a consignment of Burma rice supplied to Arsikere depot written off as per G.O. No. G. 394-5/P.P. 6-19-4 dated 7-7-1919.	685 11 [illegible]
23-1-20	Further loss sustained in the transaction of Australian wheat written off as per G.O. No. G. 16678-7/P.P. 6-19-206 dated 21-1-1920	257 0 [illegible]
13-4-20	By amount of loss sustained by the undermentioned officers from sale of rice and ragi at concession rates written off as per G.O. No. G. 23250-[illegible]/P.P. dated 9-4-1920 C.M.C. Mysore. 11543-11-10 C.M.C Bangalore 17837- [illegible]- [illegible] D.C. do, 2562-15- 8 D.C. Mysore. 52-11-11 D.C. Shimoga 213-11- 0 D.C. Tumkur. 0-14- 7 D.C. Kadur 1- 5- 4	32212 14 10
11-5-20	Loss in the transaction of 50 pallas of Burma rice sent to Nanjarabad depot written off as per G.O. No.G. 25603-5/R.P.6-19-346 dated 8-5-1920	120 9 9
	Carried over.	36186 7 9

Date.	Particulars.	Amount written off.
20-9-1920	Value of twine, gunnies etc., included in the cost of Ragi supplied to D.C.S. by Amildar Kelamangala written off as per G.O. No. G. 5829-30/P.P. 16-20-27 dated 13-9-1920	90- 9- 0
20-9-1920	Discount claimed in respect of ragi supplied by Amildar Bangalore talik written off as per G.C. No.G.5829-30/ P.P. 16-20-27 dated 13-9-1920	27-13- 0
30-9-20	Loss by disposal of old stock of rice in the depots in Shimoga district written off as per G.C. No. G. 2028-9/P.P.16-20-36 dated 29-9-1920.	823-15- 7
22-9-20	Value of grains issued from Government depots in Kolar Dt. by way of gratuitous relief as per G.O. No. G. 8381-4/ P.P. 59-28-9 dated 18-9-1920	2212- 2- 7
30-10-20	Loss incurred in the supplies of food grains to the special Land acquisition officer K.R.S. by the Bangalore and Mysore D.G.D. written off as per G.O. No. G. 8391-9/P.P. 16-20-48 dated 22-10-20.	352-14- 9
16-12-20	By 1/3 of the value of gunnies returned by the C.F.C. Bangalore to the P.C.D. written off as per G.C. No. 9311-19-12/ P.P. 6-19-416 dated 12-11-1920	1634- 4- 1
24-1-21.	By loss sustained in the working of the Bangalore Dt. Depot written off as per G.O. No. G. 14143-5/P.P. 6-19-417 dated 21-1-1921.	1990- 0- 0
26- 1- 21.	By amount of loss in the Burma rice transaction with the Vice-President of the Chickballapur Municipal Council written off as per G.O. No, G. 14577-5-P.P. 16-20-95 dated 25-1-21.	588-12-11
	Carried over.	43847-15- 8

Date.	Particulars.	Amount written off.
25-4-1921.	Loss sustained during the period of Director of Civil Supplies.	5152-13- 3
	Loss sustained by the Food Controller owing to the deterioration in the value of gunny bags returned.	508- 6- 6
	Loss sustained in Kolar Taluk depot.	407- 0- 0
	do. F.C.D. Bangalore (Gangammanchery C.S.)	52- 0- 0
16-8-19.	Gratuitous relief to the Holayars of Nallur Village, Bowringpet taluk.	28- 1- 0
11-5-20	Mysore City.	915- 1-10
	Total.	6911 8 3

STATEMENT 'B'.

Sale Proceeds to be realised.

	From whom recoverable.	Amount.	Total.	Remarks.
		Rs as. p.	Rs. as. p.	
Food Comptroller's account.	Superintending Engineer, Krishna Raja Sagara, Works.	1 -13-11		
	Devanhalli Co-operative Society.	50-0---0		
	Imperial Service Transport Corps.	486--4-0	538-1-11.	
	(Vide Statement attached.)		7218-14-3.	
Mysore City, Municipality				
Bangalore District.	Value of gunny bags due from Charcoal Depot, Closepet.	181-4-0		
	Value of 640 seers of ragi not accounted for in the Magadi depot.	58-0-0	237-4-0.	
Kolar District.	Mr. Mustafa	382-8-0		
	" Kalyan Singh	183-0-0		
	" Dasappa	108-12-0		
	" Gopal Singh Naik	68-11-11		
	President, Kolar Town Municipality.	49-11-3		
		792-11-2.		

STATEMENT 'B'.

Sale Proceeds to be realised.

	From whom recoverable.	Amount.	Total.	Remarks.
		R. as. p.	R. as. p.	
Food Comptroller's account.	Superintending Engineer, Krishna Raja Sagara, Works.	1 -13-11		
	Devanhalli Co-operative Society.	50-0---0		
	Imperial Service Trans--port Corps.	486--4-0	538-1-11.	
Mysore City, Municipality	(Vide Statement attached.)		72 ~~[illegible]~~ 7218-14-3.	
Bangalore District.	Value of gunny bags due from Charcoal Depot, Closepet.	181-4-0		
	Value of 640 seers of ragi not accounted for in the Magadi depot.	58-0-0	237-4-0.	
Kolar District.	Mr. Mustafa	382-8-0		
	" Kalyan Singh	183-0-0		
	" Dasappa	108-12-0		
	" Gopal Sing Naik	68-11-11		
	President, Kolar Town Municipality.	49-11-3		
		792-11-2.		

STATEMENT 'B'.

Sale Proceeds to be realised.

	From whom recoverable.	Amount.	Total.	Remarks.
		Rs. as. p.	Rs. as. p.	
Food Comptroller's account.	Superintending Engineer, Krishna Raja Sagara, Works.	1 -13-11		
	Devanhalli Co-operative Society.	50-0---0		
	Imperial Service Transport Corps.	486--4-0	538-1-11.	
	(Vide Statement attached.)		7218-14-3.	
Mysore City, Municipality				
Bangalore District.	Value of gunny bags due from Charcoal Depot, Closepet.	181-4-0		
	Value of 640 seers of ragi not accounted for in the Magadi depot.	56-0-0	237-4-0.	
Kolar District.	Mr. Mustafa	382-8-0		
	" Kalyan Singh	183-0-0		
	" Dasappa	108-12-0		
	" Gopal Singh Naik	68-11-11		
	President, Kolar Town Municipality.	49-11-3		
		792-11-2.		